



Company Code of Conduct



Code of Conduct

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Letter from the CEO

Dear Owners and Associates,

Our organization was founded upon the vision and mission of providing the highest practical level of care to each of the residents or patients entrusted to our skilled nursing facilities. Our Code of Conduct is a foundational document that specifies and explains in detail the “rules of the road” that we all must follow to ensure the integrity of the services provided to those in our care.

Our Code of Conduct begins with our Vision, Mission and Values statement and ‘My Caring Service Standards’ because they are the guiding force behind all that we do in our daily work. Your firm belief and adherence to these standards will ensure that our services will be provided with the utmost integrity and honesty.

Our Code of Conduct is a living document that you should study and review frequently as it will guide you through your daily interactions with patients, colleagues, physicians, vendors, and payers of our services. It also describes for you the process of reporting violations or concerns regarding potential illegal, fraudulent or inappropriate behavior in the workplace.

Again, please review this Code of Conduct thoroughly and present any questions you may have to your supervisor. It is critical that each of us knows and understands what is expected of us in order to maintain the highest standards of compliance and integrity in the services we provide.

Thank you,

Spencer Olsen

Spencer Olsen

Chief Executive Officer NAHS Holding, Inc.

Introduction

NAHS Holding, Inc. and all affiliated entities (collectively hereinafter referred to as the “Company”) are committed to honest and forthright dealings by all employees and any others who act on our behalf. Each skilled nursing facility affiliated with the Company (hereinafter “Facility”) is dedicated to providing quality short-term, post-acute, and long-term care and related services. The Company promotes this vision by conducting its operations in compliance with applicable legal, regulatory, and ethical standards. This Code of Conduct symbolically reflects our commitment to the ethical and legal standards expected of all involved with the Company. Within this Code of Conduct, “we,” “our,” and “us” will be utilized as reference for the Company.

This Code of Conduct is mandatory for all Company owners, directors, officers, and employees as well as other individuals acting on the Company’s behalf including, but not limited to, vendors, medical directors, attending physicians, healthcare professionals providing treatment to any Facility patient, contractors, subcontractors, and any other persons who furnish patient care items or services or who perform billing or coding functions on behalf of half of the Company (all collectively referred to herein as “Covered Persons,” or individually as a “Covered Person”).



Vision, Mission, and Values



Vision, Mission, and Values

NAHS Holding, Inc. and All Affiliated Entities

Our Vision

The Company is, and will remain, the premier service center of choice for each healthcare facility we serve. We assist and support these Facilities in providing excellent health care for each patient the Facility has the opportunity to serve in their medical communities.

Our Mission

Our mission is to assist and support our Facilities so that each Facility can concentrate on delivering excellent patient care. Our focus is centered on assisting our clients in their commitment to providing a positive life experience for every customer and their family. We understand the importance of reliability as the customers of our Facilities face the difficult challenges due to the inevitable effects of aging.

Our Values

We respect each other and teach one another the importance of delivering customer-centered services in a caring, confident, consistent and timely manner. We embrace diversity and operate with care and integrity in an environment of belonging and accountability. We are proud to be contributing and supportive of the customers and their communities in which we serve. ***Our assets are our People, Capital and Reputation. If any of these is ever diminished, the last is the most difficult to restore.*** We are dedicated to complying with laws, regulations and ethical principles that govern us. Our continued success depends upon our entire team's adherence to these standards.



Vision, Mission, and Values

Affiliated Skilled Nursing Facilities

Our Vision

Each Facility is, and will remain the premier post acute care and rehabilitative Facility of choice for excellent health care for each patient we have the opportunity to serve in our medical communities.

Our Mission

Our profession exists based on the need to help and serve others. We realize our patients in almost all circumstances are in our care because of need, not want. We serve with empathy, patience, friendliness, and do all that we can to personalize our service, centered on the needs and wants of each person we have the opportunity to care for. We desire to create a happy, lasting impression upon each and every person we serve. The premier independent evaluation and recognition for excellence in health care is measured by the Center for Medicare and Medicaid Services (See Five Star rating Medicare.gov). A Five Star rating is the highest rating; and each employee of our Facility is dedicated to provide care and service in such a manner to seek, obtain, and then maintain a Five Star rating.

Our Values

We respect our patients as guests and strive to create positive Five Star experiences. We respect our employees and teach them to deliver customer-centered services in a caring, confident, consistent and timely manner. We embrace diversity and operate with care and integrity in an environment of purpose, belonging and accountability. We are proud to be contributing and supportive of the communities we serve. *Our assets are our people, capital and reputation.* If any of these is ever diminished, the last is the most difficult to restore. We are dedicated to complying with laws, regulations and ethical principles that govern us. Our continued success depends upon our entire team's adherence to these standards.



My Caring Service Standards

NAHS Holding, Inc. and All Affiliated Entities

I strive to provide noteworthy Five-Star service to each of the Facilities. It is the focus of our team and my own efforts. I am committed to following and supporting our mission by doing the following:

1. I place our Facilities at the center of everything I do.
2. I conduct myself with integrity and self-respect.
3. I strive to be proactive in my service approach and focus on anticipating the needs and desires of our Facilities.
4. I take ownership of the service I provide and strive to deliver noteworthy solutions to achieve positive results for our Facilities and my fellow employees.
5. I strive to be considerate and treat our Facilities and fellow employees with dignity and respect.
6. I enjoy what I do. I have a warm, caring, and positive attitude that makes our Company an outstanding place to work.
7. I understand that safety and security is everyone's responsibility and I strive to ensure that concerns are promptly reported and addressed.
8. I follow our appearance and grooming standards to create a positive impression and to support our image.
9. I strive to be prompt and responsive. I complete my commitments with competence, showing my professionalism and dedication.
10. I strive to play a critical role in reporting and resolving service concerns and promptly following up to ensure client satisfaction.
11. I understand the importance of confidentiality within our organization, including with our Facilities.
12. I understand the importance of proper communication with detailed and complete documentation.
13. I am eager to help. I am a team member willing to, from time to time, assist our Facilities and fellow employees above the call of duty.
14. I am committed to my ongoing training and development. Knowledge and skills are essential in creating an outstanding experience for our Facilities.
15. I appreciate the quality of the work environment and I understand that I am valued when I share ideas, feedback, and opinions in a professional manner.
16. I am an ambassador for our organization and strive to continually promote our services.



My Caring Service Standards

Affiliated Skilled Nursing Facilities

I strive to provide noteworthy, Five-Star service. It is the focus of our team efforts and my main personal role. I am committed to following and supporting our mission by doing the following:

1. I place our patients at the center of everything I do, and where possible, personalize my services to meet their needs.
2. I conduct myself with integrity and self-respect.
3. I strive to build lifetime relationships with our patients by creating memorable experiences.
4. I strive to be proactive in my service approach and focus on anticipating the needs and desires of our patients.
5. I take ownership of the service I provide and strive to deliver noteworthy solutions to achieve positive results for our patients and my fellow employees.
6. I strive to be considerate and treat patients and fellow employees with dignity and respect.
7. I enjoy what I do. I have a warm, caring and positive attitude that makes our facility an outstanding place to live and work.
8. Where possible, I seek opportunities to serve our patients and to improve their quality of life and living experience.
9. I understand that safety and security is everyone's responsibility and I strive to ensure that concerns are promptly reported and addressed.
10. I am responsible for providing a clean, well maintained and pleasant environment for our patients, guests and employees.
11. I follow our appearance and grooming standards to create a positive impression and to support our image.
12. I strive to be prompt and responsive. I complete my commitments with competence, showing my professionalism and dedication.
13. I strive to respond to each patient's style and cues. I adjust my pace and service delivery accordingly.
14. I strive to play a critical role in reporting and resolving service concerns and promptly following up to ensure patient satisfaction.
15. I am respectful of our patient's personal time and privacy. I understand the importance of



confidentiality within our facility.

16. I understand the importance of proper communication with detailed and complete documentation in the English language.
17. I am eager to help. I am a team member willing to, from time to time, assist our patients and fellow employees above the call of duty.
18. I am committed to my ongoing training and development. Knowledge and skills are essential in creating an outstanding experience for our patients.
19. I appreciate the quality of the work environment and I understand that I am valued when I share ideas, feedback and opinions in a professional manner.
20. I am an ambassador for our facility and strive to continually promote our services.



Honest and Forthright Business Practices



Honest and Forthright Business Practices

We require that all Covered Persons conduct themselves with honesty and integrity, in accordance with honest and forthright business practices. To that end, we have established a work environment in which each Covered Person is encouraged to be honest, without fear of retaliation or retribution, and free of any type of discrimination, intimidation, or harassment. All Covered Persons are expected to:

- Use good judgment, moral behavior, and common sense in avoiding actions that violate honest business practices, or cause harm to the Company, establishment, fellow Covered Persons, guests, or Facility patients.
- Set an example of honest business practices and for administering, encouraging, and enforcing this policy. Covered Persons should never solicit any other individuals to perform acts that violate this policy.
- Avoid conflicts of interest and should not use their position for personal gain beyond regular compensation. Offering gifts, payments, gratuities, or items of value, or accepting such in return, with a view to influence a business decision is considered unethical and dishonest behavior.
- Avoid engaging in disruptive or contentious activities against the Company, fellow Covered Persons, guests, or Facility patients, including but not limited to, office politics, malicious gossiping, harassment, ridicule, or any other demeaning or destructive behavior, which activities are also considered unethical behavior.



Integrity and Compliance





Our Compliance Program is designed to promote and support ethical and legal conduct. We require compliance with laws and regulations, this Code of Conduct, and policies and standards. The Compliance Program is based on the following seven elements:

- Written policies, procedures, and standards of conduct that promote our commitment to compliance;
- Oversight by a Chief Compliance Officer supported by an Executive Compliance Committee;
- Education and training programs for all Covered Persons;
- Effective lines of communication including reporting channels and a policy of non-retaliation;
- Monitoring and auditing to identify and reduce problems;
- Enforcement of appropriate disciplinary guidelines; and
- Prompt investigation of compliance concerns and response to corrective actions.

The Compliance Program is led by the North American Client Services, Inc. Chief Compliance Officer. The Chief Compliance Officer also chairs the Executive Compliance Committee that includes members of the Company's senior leadership team. The Executive Compliance Committee meets on a regular basis to provide guidance and support to the Chief Compliance Officer with regard to management of the Compliance Program including compliance policy development, implementation, and education, and other compliance matters.

Each Facility has an appointed Compliance Director that promotes our commitment to ethical and legal standards and acts as a liaison to the Chief Compliance Officer. Similarly, the Compliance Director chairs the Corporate Compliance Committee that includes department leaders from the Facility. The Corporate Compliance Committee meets regularly to support the Compliance Program and ensure compliance with all other issues.

Reporting a Concern

As part of our dedication to ethical, legal, and moral conduct, we encourage open discussion of policy and legal issues. Compliance matters are those matters that involve suspected or actual ethical violations, fraud, falsification of records, Anti-Kickback Statute/Stark Law violations, retaliation, clinical malpractice, conflicts of interest, or violations of company policies or federal, state, or local laws or regulations relating to federal health care programs. Compliance matters are different from employment-related or human resources matters, which the Company also takes very seriously. Employment-related or human resources matters should be reported through the mechanisms outlined in the Employee Handbook. Covered Persons have the duty and right to report any compliance matters involving suspected or actual violations of law, regulation, policy, procedure, or the Code of Conduct. Reports can be made through any of the following channels:

- **Supervisor:** Your supervisor understands the potential issues that you face and can help you decide the best course of action in most instances.
- **Compliance Director (if applicable):** If you feel uncomfortable discussing the issues or concerns with your supervisor or you do not receive satisfaction in the response after making an initial report, then you may contact the Compliance Director for help.
- **Chief Compliance Officer:** If you feel uncomfortable discussing the issues or concerns with your supervisor or you do not receive satisfaction in the response after making an initial report, then you may contact the Chief Compliance Officer.
- **Compliance Hotline:** You may also report any compliance issues by calling the **Compliance Hotline at (844) 440-0098** or by filing an online report at **www.lighthouse-services.com/nahci**. Reports to the Compliance Hotline may be made anonymously. Your anonymity will be protected up to the limits of the law if you prefer to remain anonymous.

Supervisors who receive a report of a suspected or actual violation shall notify the Compliance Director and/or Chief Compliance Officer immediately. Management has the right to determine



what disciplinary action will be taken for violations, ranging from an oral reprimand to termination. Covered Persons should be aware that, in addition to any disciplinary action taken by the Company, violations of the Code of Conduct may lead to civil or criminal action against individual Covered Persons and may require restitution. No set of principles or standards can anticipate each and every situation that may raise legal or ethical considerations. In the event Covered Persons are uncertain whether a request or contemplated action is or is not legal or ethical, they must ask before acting. Covered Persons can ask using any of the channels listed above.

Confidentiality, Non-Retaliation, and Non-Retribution

We will make every attempt to protect the confidentiality of information provided in connection with a reported concern, to the extent allowed by law, unless maintaining confidentiality could create a substantial health or safety risk, or could considerably impair our ability to conduct a complete investigation. **We will not tolerate any form of retaliation or retribution against any individual who reports compliance concerns in good faith or who participates in any compliance investigation or proceeding.** The term “good faith” means that the person acted with an honest and proper intention.



Legal and Regulatory Compliance



We acknowledge that the health care industry is a highly regulated industry, and certain business practices that are permissible elsewhere may be illegal for health care providers. To facilitate compliance with all applicable laws and regulations, we have developed a comprehensive Compliance Program. We regularly provide training and education on this Compliance Program and the underlying regulatory provisions. The Compliance Hotline is available to all Covered Persons for advice and guidance on compliance-related matters. Covered Persons are required to perform their duties in compliance with applicable laws and regulations and with our policies and procedures, including those incorporated into the Compliance Program.

Several federal and state laws are particularly applicable to health care providers. Covered Persons are strictly forbidden from engaging in any conduct which violates such laws and are subject to immediate disciplinary action if such misconduct occurs. A summary is set forth below:

The Deficit Reduction Act

The Deficit Reduction Act ("DRA") of 2005 requires all health care entities receiving or making Five Million Dollars (\$5,000,000) or more in annual payments under a state Medicaid Plan to provide information to all employees regarding the federal False Claims Act and similar state laws and the right to be protected as a whistleblower. We strive to prevent and detect fraud, waste, and abuse in all government-funded programs. If you have any questions regarding the DRA and its requirements, please contact the Chief Compliance Officer.

The Federal False Claims Act

The federal False Claims Act, 31 U.S.C. § 3729 et seq. ("FCA"), was enacted to prevent, detect, and remedy waste, fraud, and abuse in federal contracting programs, including its health care programs. Any knowingly false statement made to a department or agency of the federal government may be a crime. Similarly, the submission of false claims to Medicare, Medicaid, or any other federal health care program may be a crime. Violations of this statute include submission of claims for services that are not medically necessary, claims for services that may be medically necessary but are not covered by Medicare or the applicable health care program (e.g. experimental procedures), using a code for a higher level of reimbursement than the code for the services actually provided, billing for one global procedure as a number of smaller ones to obtain a higher total level of reimbursement, and knowingly providing false information on cost reports or any other documents or reports filed with Medicare or Medicaid. In addition, knowingly creating false documentation in medical, financial, or Covered Person records, or in other business records maintained by the Company or any of its Facilities, is strictly prohibited.

As of 2021, the FCA provides for civil penalties in the amount of \$11,665 to \$23,331 per false claim, as well as damages totaling three times the amount of damage sustained by the government as a result of the false claim. These civil penalties are adjusted for inflation each year. Violation of the FCA can also be grounds for exclusion from participation in federal and state health care programs, such as Medicare and Medicaid.

Whistleblower Provisions Under the Federal and State Laws

The *qui tam*, or “whistleblower,” provisions of the FCA allow private persons called “relators” to bring civil false claims actions on behalf of the government. The same rules and standards regarding liability and calculation of damages and penalties apply in a *qui tam* action as under a normal FCA action. Upon a successful recovery by the government, a relator is entitled to share in the damages. Many state laws have similar provisions (See State Specific Laws below).



The FCA contains important protections for whistleblowers. Covered Persons who report fraud and consequently suffer discrimination or retaliation are entitled to all relief necessary to be made whole, including backpay, reinstatement, and compensation for costs and damages. We have rigorous safeguards to protect Covered Persons against any form of retaliation, including whistleblower retaliation.

State Specific Laws

California

In addition to the federal FCA, some states, including California, have enacted false claims laws. The California false claims act laws are modeled on the FCA. They include, among other things, *qui tam* or whistleblower provisions. Violations of federal and state laws can subject individuals and the Company to penalties and fines, and convicted individuals may be punished by imprisonment. As stated earlier, Covered Persons are strictly forbidden from engaging in such misconduct. The Company will not employ or contract for services with any person or entity that has been convicted of a criminal offense related to a government program or who is debarred or excluded from participation in a government program.

Washington

Under the Washington Health Care False Claims Act (“HCFCFA”) it is a felony to: make or present or cause to be made or presented to a health care payor a claim for a health care payment knowing the claim to be false; knowingly present to a health care payor a claim for a health care payment that falsely represents that the goods or services were medically necessary in accordance with professionally accepted standards; knowingly make a false statement or false representation of a material fact to a health care payor for use in determining rights to a health care payment; conceal the occurrence of any event affecting a continued right under a contract, certificate, or policy of insurance to have a payment made by a health care payor for a specified health care service; conceal or fail to disclose any information with intent to obtain a health care payment to which one is not entitled, or to obtain a health care payment in an amount greater than that to which one is entitled; and for a provider to willfully collect or attempt to collect an amount from an insured knowing that to be in violation of an agreement or contract with a health care payor to which the provider is a party.

The HCFCFA does not include whistleblower provisions that allow individuals with knowledge of HCFCFA violations to bring civil lawsuits to recover monetary penalties and damages.

Anti-Kickback Statute

The federal Anti-Kickback Statute and many comparable state laws prohibit anyone from providing or offering to provide any remuneration in cash or in-kind, directly or indirectly, in return for the referral of a patient whose treatment (item or service) is paid for in whole or in part by Medicare, Medicaid, or any other federal or state health care program. Illegal kickbacks can take a wide variety of forms. They can be blatant direct payments for referrals or they can be subtle and indirect (e.g., improper rebates, income guarantees, care or other expense allowances, cost-free loans, paid-for vacations). The language of the Anti-Kickback Statute is broad, and many seemingly innocuous business practices may be deemed to be illegal kickbacks by the government. Certain business practices may be exempt under specific circumstances. Consequently, the advice of legal counsel must be sought before engaging in any new business practice or arrangement with a potential source of referrals to the Company or any of its Facilities or an entity that provides health care items or services to the Company or any of its Facilities (e.g., drug companies, pharmacies, laboratories).



Other Federal Anti-Fraud Statutes

Federal anti-fraud statutes are not limited to Medicare and Medicaid. The federal mail and wire fraud statutes make it a crime to use the mails or interstate wire communication (telephone) in furtherance of a scheme to defraud or to obtain money or property through false or fraudulent pretenses or representations. Nearly every form of health care fraud (e.g., billing for services not provided, for services not provided as claimed, or for unnecessary services) can be attacked under these statutes if the mails or interstate wire communications are used. Fraudulent and deceptive practices can take many forms, and Covered Persons must be careful not to make misrepresentations to suppliers, private insurers or government agencies.

Gifts and Entertainment

Accepting gifts and offers of entertainment from patients or their family members, vendors, competitors, or others with whom we do business or may potentially do business creates a risk that our judgment and decisions might be influenced. In some situations, the acceptance of gifts and entertainment may be considered a violation of federal and/or state laws. Our reputation is based on our commitment to integrity in the delivery of quality patient care. We earn and retain business because of the excellence in our services. As a result, any gift, regardless of value, may not be accepted if the conditions surrounding the giving and receipt of the gift show the intent to influence your behavior



or decision-making. In addition, Covered Persons may not offer or accept gifts of cash or cash equivalents.

Covered Persons shall not encourage or solicit any entertainment from any individual or company with whom we do business. Entertainment includes, but is not limited to, activities such as restaurant dinner parties, film or theater parties, and sporting events. From time to time, Covered Persons may accept unsolicited entertainment, but only under the following conditions:

1. The entertainment occurs infrequently;
2. It arises out of the ordinary course of business;
3. It involves reasonable and not lavish expenditures; and
4. The entertainment takes place in settings that are reasonable, appropriate, and fitting to Covered Persons, their hosts and the business at hand.

Any suspected misconduct must be reported immediately to your supervisor, the Compliance Director, Chief Compliance Officer, and/or the Compliance Hotline at (844) 440-0098.

Dealings with Referral Sources

We must be extra careful in upholding honest, open, and legal relationships with all actual or potential referral sources. Such care is required because federal law and the laws of many states prohibit any payment for patient referrals, and gifts or lavish entertainment could be mistakenly construed as payment for such referrals. Two applicable federal laws related to our dealings with referral sources are the federal Anti-Kickback Statute (“AKS”) and the Physician Self-Referral Law or Stark Law.

The AKS prohibits health care providers from offering, paying, requesting, or receiving a kickback or anything of value in exchange for the referral of a patient or the purchase of goods or services reimbursed by a federal health care program. Any violation of the AKS may result in a fine and/or imprisonment. The Stark Law applies to financial relationships with physicians and their immediate family members. It prohibits a physician from making a referral to an entity for the furnishing of certain services for which Medicare or Medicaid would otherwise pay if the provider or member of the provider’s immediate family have a financial relationship with the entity.

In some situations, the Company may itself be a referral source. Given that it is illegal to receive payment for a referral or to give such payment, the above rules apply to the Company’s Covered Persons where the Company is the referral source.

Dealings with Public Officials

The regulatory nature of our business often requires Covered Persons to be in contact with public officials. Covered Persons who regularly make these contacts have special responsibilities for upholding our good name. The following standards point out these special responsibilities:

1. Covered Persons must not make any form of payment, directly or indirectly, to any public

official as inducement for any official action or omission to act. Neither the Company nor any of its Covered Persons may ever pay a bribe. Any request to a Covered Person that appears to be an attempt at bribery must be reported immediately to the Covered Person's supervisor and to the Chief Compliance Officer.

2. Covered Persons must not give any gifts to a public official.
3. Covered Persons may provide public officials with items containing our logo (such as pins, caps, mugs, notebooks, etc.) if the items are part of our general marketing and public relations programs, are of nominal value, and are given for informational purposes only.
4. On special ceremonial occasions, we may publicly give gifts of more than nominal value to public institutions or public bodies. Such gifts can commemorate special events or milestones in our history. These may be transmitted through public officials, but the gifts are given to the public institutions and public groups they represent, not to the officials personally. Any such gifts must be approved in advance by the Chief Compliance Officer.
5. From time to time, Covered Persons may entertain public officials to the extent permitted by law, but only if the entertainment is not solicited by the public official, the entertainment occurs infrequently, and it arises out of the ordinary course of business. Supervisory approval must be obtained prior to arranging the entertainment. The entertainment must not involve lavish expenditures under the circumstances, and the settings and types of entertainment must be reasonable, appropriate, and fitting to our Covered Persons, their guests, and the business at hand. Covered Persons with questions about whether a proposed activity meets this Code of Conduct, should consult the Chief Compliance Officer or legal counsel prior to arranging the entertainment.

Government Investigations

We have a policy of cooperating with all government inquiries, requests for information, and investigations. In addition, we expect all Covered Persons to also cooperate. In order to make certain that all government inquiries, requests for information, and investigations are handled in a coordinated and efficient manner, all such matters must be reported immediately to the Chief Compliance Officer (routine government contact, such as state/federal health department surveys and reimbursement audits, should be handled pursuant to standard Company procedures). Covered Persons have the right to request that any government inquiry or interview be postponed until the Covered Person has had the opportunity to consult with the Chief Compliance Officer or legal counsel. Covered Persons shall not destroy or alter any information or documents in anticipation of, or in response to, a request for documents by any applicable governmental agency or from a court of competent jurisdiction. In the event of an investigation, there should be a hold on destruction of records.

Confidentiality and Proprietary Expectations

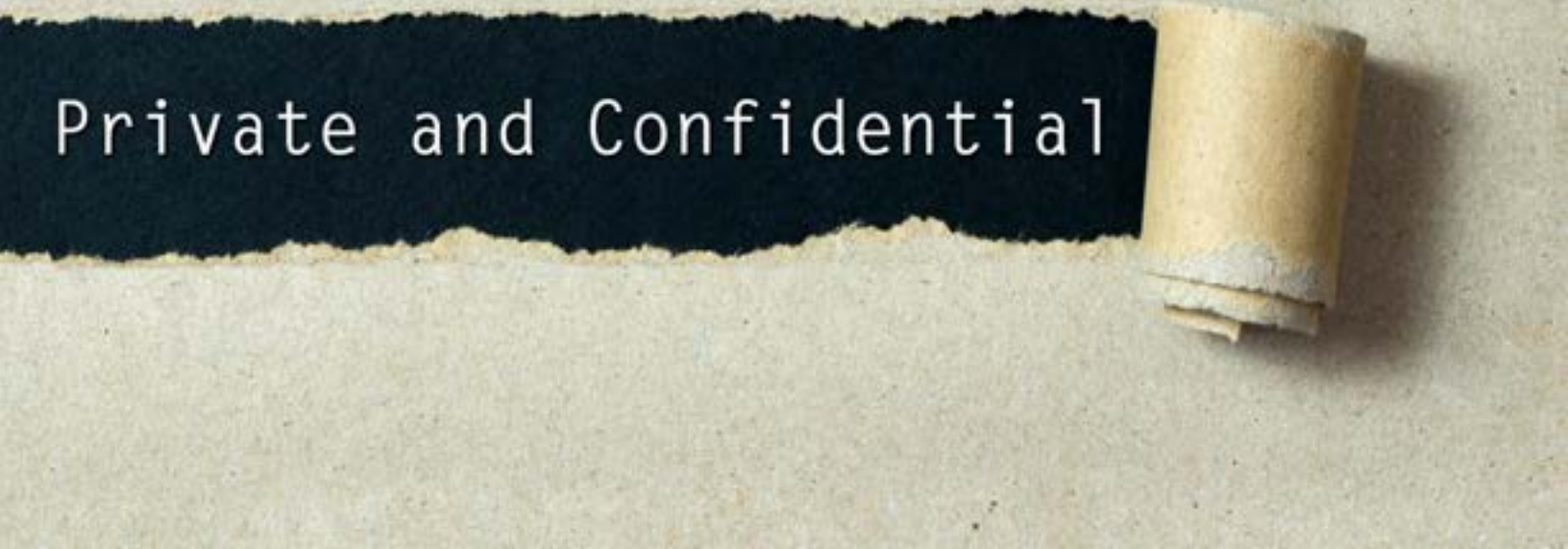


We, like all companies, have proprietary and confidential information, which should not be disclosed to competitors or to the general public. Examples of such proprietary information are business, research, new product, and service plans; security systems, software, hardware, and other electronic media; Covered Persons' information; profit and loss information; forms, policies, and procedures; product systems and methods; vendor lists and detailed information regarding customer or vendor requirements; and unpublished financial and pricing (rates) information. All Covered Persons have an obligation to keep such proprietary information confidential so as not to harm the Company.

Congress passed a privacy and security law to protect patients and their health information from unlawful disclosures. Any disclosures of medical records or other information concerning patients of any of the Facilities could be the basis for legal action against the Company and/or its Facilities and the Covered Person disclosing the information. Therefore, Covered Persons shall not, without proper authority, give or release data or information via the Internet or otherwise concerning the Company or its employees, clients, clients' customers, vendors, or contractors to anyone not employed by the Company. Such information may be disclosed to other Covered Persons only if there is a proper business purpose for such disclosure. The Chief Compliance Officer should be consulted on any questions concerning disclosure of potential proprietary or confidential information.

Business Opportunities

Covered Persons shall not take advantage of business opportunities that the Company or any of its customers are interested in pursuing without prior approval by the Company. This prohibition extends to real estate or health care facilities which the Company may be interested in buying or leasing.



Private and Confidential

Outside Business Interests

Covered Persons shall avoid any outside financial or business interest that might influence their decisions or actions on behalf of the Company, unless such interest has been fully disclosed in writing to the Company and a determination has been made as to the acceptability of the interest. Such outside interests could include, among other things:

1. A personal or family business or financial interest in an enterprise which has business relations with the Company if such financial interest represents a material part of the Covered Persons' net worth or income, or if such business relations with the Company represent a material part of the business of the outside enterprise; or
2. An investment in another business which competes with any of the Company's interests if the investment represents a material part of the income or net worth of the individual, or if the area of competition represents a material part of the activity of the outside business. Generally, the ownership of less than one percent of the stock of a publicly traded company shall not be considered a conflict of interest.

Covered Persons shall also avoid outside employment or activities that would impair the effective performance of their responsibilities to the Company, either because of excessive demands on their time or because the outside commitment is inconsistent with or adverse to the interests of the Company. Covered Persons who may have a potential conflict of interest should disclose it to the Company and have the matter resolved prior to the matter's becoming an actual conflict.

Competitive Practices

We firmly believe that fair competition is fundamental to the free enterprise system. We comply with and support all laws that prohibit restraints of trade, unfair practices, or abuse of economic power.

We will not enter into agreements or arrangements that unlawfully restrict our ability to compete with other businesses or the ability of any other business to compete freely with us. Our policy also prohibits entering into, or even discussing, any unlawful arrangement or understanding that might affect our pricing policies or the terms of a transaction or that might be construed as dividing customers or sales territories with a competitor.

We will compete fairly in the marketplace. Thus, we will neither interfere with contracts made between a prospective customer and one of our competitors, nor will we engage in marketing practices that are intended to injure or discredit a legitimate competitor through the use of misrepresentations or false innuendo. These principles of fair competition are basic to all our operations.



Business and Financial Information



All Covered Persons are responsible for safeguarding our assets. Our expenditures must be used for legitimate business purposes, with proper record keeping for all our funds. Our assets must be used for our business and not for the personal benefit of any individual. Any suspected misuse of our assets must be reported to the Chief Compliance Officer.

Proper Accounting and Candor in Dealing with Auditors

Compliance with generally accepted accounting rules and internal controls is expected at all times. Our policies and procedures, as outlined in the accounting manuals and supporting memoranda, are to be followed without exception. Our financial records must always reflect the transactions they are intended to record. All appropriate assets and liabilities shall be recorded in the regular books of the Company. Covered Persons are forbidden to use, authorize or condone the use of unrecorded bank accounts, unauthorized cash accounts (slush funds), improper adjustments to our accounts, falsified books, or any other devices that could be utilized to distort the records or reports of our true operating results and financial condition. Complete candor is required with our independent and internal auditors.



Patient Trust Funds

In no case shall Facilities' patient trust fund monies be used for any purpose other than those described in the patient trust fund policy of the Facility. Patient trust funds are for the exclusive use of the patient and can be used only upon written approval of the patient or the patient's responsible party.

Petty Cash

Petty cash levels will be established by the Company. Petty cash shall be used only for appropriate business purposes.

Political Activities

We encourage individuals on their own behalf to become involved in political and civic affairs. Covered Persons who participate in partisan political activities must not give the impression that they speak or act for or on behalf of the Company. The Company will not infringe on the right of Covered Persons to decide whether, to whom, and in what amount to make personal political contributions. The same is true of volunteer political activity, so long as it does not interfere with the Covered Persons' work for the Company.

Workplace Environment Standards



We recognize that our greatest strength is within the talent and ability of our Covered Persons. This means that we strive to put all Covered Persons first so they are motivated and empowered to provide the best possible care or service to our patients. The following areas demonstrate our pledge to you so that you understand what to expect from us.

Discrimination and Harassment

We do not tolerate unlawful discrimination or harassment by or against our Covered Persons. This includes any unwelcome comments or conduct based on any of the following categories, whether actual or perceived: race, religion (including religious dress and grooming practices), color, national origin, ancestry, physical or mental disability, medical condition, genetic information/ characteristics, marital status (including registered domestic partnership status), sex (including pregnancy, childbirth, lactation, and related medical conditions), gender (including gender identity and expression/transgender – including whether or not you are transitioning or have transitioned), age (40 and over), sexual orientation, Civil Air Patrol status, military and veteran status, and any other consideration protected by federal, state, or local law (sometimes referred to, collectively, as “protected characteristics”).

Unlawful harassment can include, but is not limited to, verbal or non-verbal threats, written or electronic communication, derogatory comments, or physical or verbal conduct of a sexual nature that creates an intimidating or hostile work environment. Alleged discrimination or harassment must be reported so that it may be investigated and corrective action taken, if applicable. Please use the reporting channels set forth herein in the “Reporting a Concern” section at page 12 to report such concerns.



Education and Training

New Covered Persons shall receive education about this Code of Conduct within sixty (60) days of hire and annually thereafter. Revised or updated versions will be distributed to all Covered Persons upon publication. If you do not receive this training, please contact the Chief Compliance Officer or the Compliance Hotline.

All Covered Persons are expected to participate in education and training programs on an annual basis, which may include job-specific training on the relevant state and federal laws and regulations. Additional education may be required if necessary to comply with a corrective action plan or to implement recent changes in applicable laws or regulations.



Receipt and Acknowledgment



Receipt and Acknowledgment

We require all Covered Persons to sign the acknowledgment below, confirming they have received the Code of Conduct, understand it represents mandatory policies of the Company, and agree to abide by it. New Covered Persons are required to sign this acknowledgment as a condition of employment, contractual relationship, or any other business arrangement with the Company. Signed originals will be maintained in the Covered Person's records.

I acknowledge that I have received my personal copy of the Code of Conduct. I understand that I am responsible for knowing and following it. I also understand that I am required to report any violations of the Code of Conduct to the appropriate management representative, the Chief Compliance Officer, or the Compliance Hotline at (844) 440-0098. I understand that a breach of the Code of Conduct is grounds for disciplinary action, which may include termination of my employment, contract for services, or any other business relationship with the Company.

Covered Person Signature: _____

Print Name: _____

Employing or Contracting Corporation (Circle One):

NAHS Holding, Inc.; North American Client Services, Inc.; NAHS North, Inc.; NAHS Southeast, Inc.;
NAHS Southwest, Inc.; or Alert Mobile Diagnostics

Skilled Nursing Facility: _____

Date: _____