



Code of Conduct and Ethics

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1. A Message from the Chief Executive Officer

Giving Home Health Care (“**Giving**”, the “**Company**”, “**we**” or “**us**”) has developed and adopted this Code of Conduct and Ethics (the “**Code**”) to provide guidance on the standards of ethical business and care practices that guide our incredible organization. First, Giving is committed to providing the highest quality of care to our patients. Giving strives to achieve this goal through compliance with all applicable laws, government regulations, and policies and procedures. Second, the Code is one of the most important communications you will receive with respect to our organization. The Code forms the cornerstone of our organization’s business practices. Although no single document can provide all the answers all of the time, the Code of Conduct and Ethics is a valuable resource designed to give guidance on where to turn if you see or experience any inappropriate or unethical conduct or decisions being made. Accordingly, we expect each employee, caregiver (which for purposes of this Code includes our independent contractor caregivers), volunteer, service provider, officer and director to exercise reasonable judgment to determine whether a course of action is consistent with our ethical and legal standards as embodied by this Code and to seek guidance when appropriate. Your supervisor will often be the person who can provide you with thoughtful, practical guidance in your day-to-day duties. If you have any questions about the Code or ethical concerns regarding any situation arising at Giving please contact your supervisor or Alan Marks, Chief Compliance Officer & Associate General Counsel, at (737) 637-2992 or amarks@givinghhc.com. If you wish to remain anonymous, you may call the confidential Giving Compliance Hotline (the “**Hotline**”) at 1-800-910-6755.

Within five days of your review of the Code, please electronically submit your acknowledgment that you have reviewed and understand the Code and agree to abide by its provisions. You will also be asked to confirm / certify annually in writing your understanding that your continued employment at the Company is conditioned on compliance with the Code, that you have received and reviewed the Code, and have complied with the Code during the preceding calendar year, beginning after the first year following adoption of the Code.

Thanks for all that each of you do to help our patients,

Lew Little, Jr.
Chief Executive Officer

2. Our Mission Statement and Core Values

2.1 Mission Statement

The Mission of Giving Home Health Care is to deliver the highest quality home health care experiences for our employees, caregivers, providers, vendors and, above all, our patients by following our policies and procedures, complying with applicable local and federal regulations, striving to maintain a warm family-style culture, and advocating for those that need our help.

2.2 Core Values

- Caring
- Integrity
- Inclusion
- Trust
- Compliance
- Stewardship
- Fun

3. Purpose of the Code

Giving is committed to the highest standards of business ethics by acting with honesty and transparency in the provision of health care services, as well as in the management of our business affairs. This Code, which has been adopted by the Board of Directors (“**Board**”) of the Company, including the Compliance Committee thereof, supplements the mission, vision and values of Giving and is an integral part of our Compliance Program. Additional policies and procedures supporting our Compliance Program will be made available from time to time on an intranet site that we plan to establish in the near term. We will be certain to let you know when those additional policies and procedures are adopted by the Board.

Our Code provides guidance to all in carrying out daily activities within appropriate ethical and legal standards. The Code provides standards of conduct to protect and promote

integrity and to enhance Giving's ability to achieve its mission, vision and values, but also importantly, its compliance goals.

4. Introduction

The Board of Giving has established this Code to aid all the Company's directors, officers, employees, and caregivers in making ethical and legal decisions when conducting the Company's business and performing their day-to-day duties.

Giving's Board and its Compliance Committee are responsible for administering the Code. The Board has delegated day-to-day responsibility for administering and interpreting the Code to our Chief Compliance Officer.

The Code applies to the operations of Giving, at all of our current locations and locations that we may operate in the future, and includes all individuals and entities who provide services through or for Giving. This includes employees, caregivers, case managers, individuals engaged in the patient development process, clinical practitioners, volunteers, contractors, vendors, board members, officers and others conducting business for, or on behalf of, Giving. Because the Code is integral to our values, Giving will impose disciplinary action or other appropriate measures against those who fail to adhere to the principles set forth in the Code.

4.1 Compliance Program

Giving has a robust compliance program consisting of a number of elements, including:

- Designating a Compliance Committee of the Board and delegation of the day-to-day activities thereunder to a Chief Compliance Officer with a direct line of communication in certain instances to the Board and/or the Board's Compliance Committee;
- Designating an Executive Compliance Committee which will oversee the structure, operation, and efficacy of the Compliance Program and will support the Chief Compliance Officer in fulfilling his or her responsibilities;
- Developing and maintaining open lines of communication, including a well-publicized Hotline and other avenues of open communication;

- Developing written policies and procedures;
- A process to identify and respond to compliance risk areas and deficiencies;
- Monitoring, auditing and ultimately mitigating compliance risks;
- Conducting appropriate training and education;
- Enforcing disciplinary standards; and
- Maintaining a policy of non-intimidation and non-retaliation for good faith reporting and participation in the Compliance Program in accordance with this Code.

4.2 Compliance Process

Where to Go for Questions or Concerns or to Report Violations

If you have a question, need an explanation of the Code, or want to know whether a provision of the Code applies to a particular situation, the best place to start is with your supervisor or our Chief Compliance Officer.

If you believe any employee is violating the Code or otherwise acting, or potentially acting, in an illegal or unethical manner, you must report it to your supervisor, the Chief Compliance Officer or the General Counsel. For those who wish to remain anonymous, the report may be submitted through the Giving Compliance Hotline via phone at 1-800-910-6755, and via the web through a secure third-party online portal at <http://www.givinghomehealthcarecompliance.com>. However, it is important to understand that the Complaint Hotline is intended to supplement, not replace, other channels for communicating questions and concerns within the organization. It should be used when other avenues have not been effective.

Reporting violations of the Code is also necessary because failure to report a violation may lead to sanctions and disciplinary actions for encouraging, directing, facilitating, or permitting non-compliant behavior. It may also be considered a criminal act. Giving has disciplinary policies that outline expectations for assisting in the resolution of compliance issues.

While reporting violations and suspected violations is strongly encouraged, it is unacceptable to knowingly file a false or materially misleading report, and such behavior will result in disciplinary action.

5. Treatment and Response to Submissions

5.1 Review and Response

The Chief Compliance Officer will check the mailbox, his/her e-mail, and Hotline on a regular basis and respond to all submissions where the reporter is contactable. The Chief Compliance Officer, with the assistance of the Administrators and/or his/her designee (when not the subject of a complaint), will determine the appropriate means of addressing concerns or complaints, and will investigate any reported violations and determine whether any disciplinary and/or other corrective action should be taken.

The Chief Compliance Officer will report on a quarterly basis, in writing, on all violations, complaints or concerns contained in the submissions to the Compliance Committee of the Board.

In appropriate circumstances, the Chief Compliance Officer will have the authority and discretion to bring any submission immediately to the attention of the Board. In addition to any action taken by the Chief Compliance Officer, the Compliance Committee of the Board will take such action as it deems necessary or appropriate to address any violation, concern, or complaint, including obtaining outside counsel or other advisors to assist the Compliance Committee of the Board.

Q: My office passed out our annual required compliance training tests and assessments with the answers already filled in on the answer key and asked me to just sign my name to the answer sheet. I am not going to take the annual compliance course; I'm just signing my name. Since this is the same test I took on hire, is this okay?

A: No. It is never okay to sign your name to something that you did not do. The purpose of the annual compliance course is to remind all employees of their responsibilities regarding compliance. Should this or something like this occur, it is your responsibility to notify the Chief Compliance Officer.

5.2 Follow-up

The Chief Compliance Officer is the designated contact person for individuals who wish to follow up on their submissions. If, after discussion with the Chief Compliance Officer, you are not satisfied with the response to the issue, you may report the matter directly to our Chief Executive Officer (CEO) or General Counsel.

5.3 Documentation of Response

Receipt of all non-anonymous submissions will be responded to either orally or in writing unless indicated otherwise. All compliance-related messages left on the Hotline and all submissions (written and oral) will be maintained in a confidential file by the Chief Compliance Officer for a minimum of seven years following receipt. The Chief Compliance Officer will also maintain a record of each response, including the date of acknowledgment and any other actions taken. Such records shall be maintained confidentially. Access to the confidential file will be restricted to the Chief Compliance Officer, the CEO, the Chief Human Resources Officer (if any), members of the Board of Giving, and/or the Compliance Committee.

5.4 Protection from Retaliation or Intimidation

The Company will not tolerate retaliation or intimidation in any form against any employees or caregivers or other third parties who, in good faith, report any concern or illegal or unethical conduct. Any retaliation or intimidation will be cause for disciplinary

action, up to and including termination of employment for any such retaliatory acts. You may report retaliation concerns using the same procedure described above for reporting concerns, complaints, and violations.

When reporting suspected violations of the Code, the Company prefers that directors, officers, employees and caregivers identify themselves in order to facilitate the Company's ability to take appropriate steps to address the report, including conducting an appropriate investigation.

However, the Company also recognizes that some people may feel more comfortable reporting a suspected violation anonymously. If a director, officer, employee, or caregiver wishes to remain anonymous, he or she may do so and the Company will use reasonable efforts to protect the identity of the reporting person, subject to applicable laws, rules, and regulations and to any applicable legal proceedings. In the event the report is made anonymously, however, the Company may not have enough information to investigate or evaluate the allegations. Accordingly, persons who make reports anonymously should provide as much detail as possible to permit the Company to evaluate the matter(s) set forth in the anonymous report and, if appropriate, commence and conduct an appropriate investigation.

5.5 Discipline for Violations

All employees are expected to comply with all provisions of the Code and with all of the Company's other corporate policies. Compliance is a condition of continued employment. The Company intends to enforce the provisions of the Code and its other policies strictly, vigorously, and consistently. Any violation of the Code or the Company's policies will be dealt with promptly in compliance with existing policies and procedures for managing personnel issues. Violations of the Code include, but are not limited to, failing to report a violation, condoning a violation by someone else, making a knowingly false report, and retaliating against or intimidating another person who reports a suspected violation in good faith. Anyone who violates the Code or the Company's policies will be subject to disciplinary action, up to and including termination. Disciplinary actions will be firmly, consistently, and fairly enforced for all levels of personnel.

5.6 Waivers and Amendments

Any waivers of the Code may be made by the Chief Compliance Officer, the Board of Directors or, if permitted by the Board of Directors, a committee thereof. All amendments to the Code must be approved by the Board of Directors or a committee thereof.

6. Responding to Investigations and Legal Actions

All employees and caregivers are required to cooperate with internal investigations. You must never destroy or alter any documents or electronic records, lie or mislead someone (internal or external) leading an investigation, including the Chief Compliance Officer, or obstruct the collection of information relating to an investigation or legal action brought on behalf of, or against, the Company.

Giving will cooperate with government agencies responsible for investigating suspected violations of law. If requested by the Company, you are also required to cooperate with these agencies. You must notify the Chief Compliance Officer and/or the General Counsel immediately if you learn that a government agency or a third-party is conducting such an investigation or asking for information pertaining to a suspected violation of law. Failure to cooperate will be addressed in accordance with company policies related to Professional Conduct.

7. Quality of Care and Patient Rights

Giving continuously strives to achieve a culture committed to patient safety and delivering world-class care to all our patients. Caregivers are expected to honor the rights of patients and to treat patients with dignity and respect, while promoting a safe care environment.

8. Integrity in Billing and Financial Practices

8.1 Accurate Books and Accounts

All transactions that Giving and its personnel are involved with – internally and externally – are to be properly authorized by management and are to be accurately and completely recorded in accordance with generally accepted accounting principles and established corporate policies. The duty to report accurate and truthful information applies to our internal dealings as well. All worktime and expense records are to be reported accurately and honestly.

8.2 Billing

Giving is committed to prompt, complete and accurate billing that complies with all applicable laws, regulations and policies. Caregivers and employees that handle patients charges, claims and/or records, are to accurately document and report all services and supplies that are billed.

Giving prohibits its employees and caregivers from knowingly presenting or causing to be presented, claims for payment or approval, which are false, fictitious or fraudulent. When an overpayment is identified, Giving will promptly return the amount due and payable pursuant to all applicable regulatory requirements.

9. Integrity in the Workplace

9.1 Conflicts of Interest

A “conflict of interest” occurs where an individual's private interest interferes, or even appears to interfere, with the interests of the Company. Conflicts of interest often occur when you receive an improper personal benefit as a result of your position with the Company. Relationships with prospective or existing suppliers, contractors, customers, competitors, or regulators must not affect your independent and sound judgment.

Business decisions and actions must be based on the best interests of the Company and must not be motivated by personal considerations or relationships.

In addition to the general need to prevent conflicts of interest, Giving is subject to laws and regulations controlling contractual and other relationships with sources of referrals to the Company or recipients of referrals from the Company. General guidelines to help you better understand several of the most common examples of situations that may cause a conflict of interest are discussed below. Employees are required to disclose to the Chief Compliance Officer any situation that may be, or may appear to be, a conflict of interest.

Any material transaction or relationship that reasonably could be expected to give rise to a conflict of interest should be reported promptly to the Chief Compliance Officer. The Compliance Officer may notify the Board of Directors or a committee thereof as a result. Actual or potential conflicts of interest involving a director or executive officer of the Company (other than the Chief Compliance Officer) should be disclosed directly to the Chief Compliance Officer. Actual or potential conflicts of interest involving the Chief Compliance Officer should be disclosed directly to the Chief Executive Officer or to the General Counsel.

9.2 Outside Activities and Employment

Giving employees owe (and caregivers, in some limited cases, may owe) a duty of loyalty to Giving and should refrain from directly or indirectly performing duties, incurring obligations, or engaging in business or professional relationships where there is, or would appear to be, a conflict of interest. Outside activities should never interfere in any material respect with job performance or our obligations to treat patients first.

9.3 Family Members and Close Personal Relationships

Employees may not use personal influence to direct Giving business to an entity in which any family member or close personal friend has an interest. All employees must disclose to the Chief Compliance Officer any interest they hold in any entity doing business with the Company, including interests held by their immediate family (except for ownership of less than 1% of a public corporation). In addition, employees must disclose arrangements like consulting or part-time employment for or other dealings with such an entity. The

employment of any family member or friend of an employee by such entity must also be disclosed. Such information will not automatically be regarded as a conflict of interest, but it must be disclosed to allow the Company to determine whether any undue or special influence may appear to be involved. The Company can then decide what action it should take, if any, to safeguard its interests.

9.4 Board Memberships

Employees, other than officers and directors, who desire to serve on the board of directors or a similar body for an outside for-profit company or government agency must obtain prior approval of the Chief Compliance Officer. Officers and directors should contact our General Counsel prior to joining the board of directors of any for-profit outside company or government agency. Helping the community by serving on boards of non-profits and other community organizations is encouraged and does not require prior approval.

9.5 Investments

Employees may not allow their personal investments to influence, or appear to influence, their independent judgment on behalf of Giving. Any employees who own any interest in any corporation or entity that directly or indirectly competes with Giving must advise the Chief Compliance Officer.

9.6 Gifts and Entertainment

Small gifts and entertainment can help build relationships with business employees. However, employees (and even caregivers in some cases) must be careful to avoid giving or receiving gifts or entertainment intended to influence their judgment or create a feeling of obligation. No gift or entertainment should ever be offered, given, provided, or accepted by employees or family members of employees (or caregivers in some limited cases) unless it (1) is consistent with customary business practices; (2) is not excessive in value; (3) cannot be construed as a bribe or payoff; and (4) does not violate any laws, regulations, or Giving policies. Employees and caregivers may not accept kickbacks, lavish gifts, or gratuities. It is never acceptable to offer, give, provide or accept cash, gift certificates or other “cash-like” items. Period. Full stop.

Employees and caregivers may accept items of nominal value, such as small promotional items bearing another company's name. In some situations, it would be impractical or harmful to refuse or return a gift. When this happens, discuss the situation with the Chief Compliance Officer. Some business situations call for giving gifts. The Company's gifts must be legal, reasonable, and approved by management. Employees and caregivers may never pay bribes or provide any cash or "cash in kind" to any person. Employees may not provide any gift if it is prohibited by law, Giving policy, or the policy of the recipient's organization.

In general, employees and caregivers may accept entertainment that is reasonable in the context of the business. For example, accompanying a business employee to a local cultural or sporting event, or to a business meal, would in most cases be acceptable. Entertainment that is lavish or frequent (such as attending a high-profile sporting event like the Super Bowl or other professional playoff game), may influence your independent judgment. Accepting entertainment that may appear inappropriate should be approved by the Chief Compliance Officer in advance of accepting such entertainment. Employees (and caregivers) may provide entertainment that is reasonable in the context of the business.

Employees and caregivers, other than directors and officers, should contact the Chief Compliance Officer if you have questions about the appropriateness of any gift or entertainment. Directors and officers should discuss such questions and concerns with the Company's General Counsel and/or the Chief Compliance Officer.

Q: When I visit a referral source, I like to bring them Starbucks coffee as a treat. If one day I am unable to bring the coffee, can I give them a \$5.00 Starbucks gift card instead?

A: No. Although the \$5.00 Starbucks card is of nominal value, it is considered "cash in kind," which is prohibited by law.

Q: My patient who I have been taking care of gave me a \$100 gift card to Applebee's as a thank you for the services she received. Can I keep the gift card?

A: No. The gift card is considered "cash in kind" and could be considered a payment for services provided. Nominal gifts like flowers, candy or cookies can be accepted.

9.7 Appropriate Use of Resources

Theft, carelessness, and waste have a direct impact on our success. Those employed or performing duties for Giving have a duty to preserve and protect the assets of the Company and to ensure their efficient use. Giving's computers, systems and computer accounts are intended for business use only. All information transmitted or stored in its computers and systems, including email and voice messages, is considered business information of Giving even if considered personal by an employee. Giving may use or review such information as it deems appropriate.

9.8 Drug And Alcohol Free Workplace

Giving intends to help provide a safe, healthy and productive work environment for our employees and others, to protect Giving's property, and to ensure efficient operations. With this goal in mind and because of the serious drug abuse problem in today's workplace, we are establishing the following policy for existing and future Company employees and caregivers.

The Company explicitly prohibits:

- The use, possession, solicitation for, or sale of narcotics or other legal or illegal drugs that causes an employee or caregiver to be impaired, and includes alcohol and prescription medication without a prescription on Company or patient premises or while performing an assignment. "Impaired" means under the influence of a substance such that the employee's or caregiver's motor senses (i.e., sight, hearing, balance, reaction, reflex) or judgment either are or may be reasonably presumed to be affected.
- Being impaired or under the influence of legal or illegal drugs or alcohol away from the Company or patient premises, if such impairment or influence adversely affects the employee's or caregiver's work performance, the safety of the employee / caregiver or of others, including a patient, or puts at risk the Company's reputation.
- Possession, use, solicitation for, or sale of legal or illegal drugs or alcohol that cause impairment away from the Company or patient premises, if such activity

or involvement adversely affects the employee's or caregiver's work performance, the safety of the employee / caregiver or of others, including a patient, or puts at risk the Company's reputation.

- The presence of any detectable amount of prohibited substances in the employee's or caregiver's system while at work, while on the premises of the Company or its patients, or while on Company business. "Prohibited substances" include legal or illegal drugs that cause employees or caregivers to be impaired, and includes alcohol and prescription medication not taken in accordance with a prescription given to the employee or caregiver.

Giving maintains a policy of non-discrimination and will endeavor to make reasonable accommodations to assist individuals recovering from substance and alcohol dependencies, and those who have a medical history which reflects treatment for substance abuse conditions. However, employees may not request an accommodation to avoid discipline for a policy violation. We encourage employees to seek assistance before their substance abuse or alcohol misuse renders them unable to perform the essential functions of their jobs or jeopardizes the health and safety of any Giving employee, including themselves.

Violation of this policy will result in disciplinary action, up to and including termination.

9.9 Political Activity

Political contributions by Giving or in the name of Giving are prohibited without prior approval of the Chief Compliance Officer and General Counsel. "Political contributions" means direct or indirect payment in support of political candidates, officeholders, or political parties. In addition to cash payments, political contributions are deemed to include work performed by employees during paid working hours; the purchase of tickets to fundraising events; payment for advertising, printing, or other campaign expenses; and product donations. This policy applies solely to the use of Company assets, such as telephones and computers, and is not intended to discourage or prevent individuals from making political contributions or engaging in political activities on their own behalf, so long as such contributions or activities are not linked in any way to the Company. Employees

will not be reimbursed directly or indirectly by the Company for personal political contributions.

9.10 Valuing Diversity, Equity and Inclusion

Giving values a culture where employees and caregivers embrace diversity, equity and inclusion throughout the enterprise. We respect and appreciate our similarities and differences; they enable us to better serve our patients, one another, and our communities.

9.11 Responsibility to Company Personnel

Giving is committed to treating all employees and caregivers with honesty, fairness, and respect, and providing (where applicable) a safe and healthy work environment. Abusive, harassing, or offensive conduct is unacceptable, whether verbal or physical. Examples include derogatory comments based on racial or ethnic characteristics and unwelcome sexual advances. Employees and caregivers are directed to report harassment when it occurs. Employees and caregivers will comply with all health and safety laws and regulations, and employees will comply with all Company policies governing health and safety. Employees and caregivers are responsible for immediately reporting accidents, injuries, and unsafe equipment, practices, or conditions to a supervisor or other designated person.

Giving has specific policies regarding the above matters. Please contact your supervisor or the Chief Compliance Officer if you have any questions.

9.12 Equal Employment Opportunity and Non-Discrimination

Giving is committed to providing a work environment in which all individuals are treated with respect and dignity. It is the policy of Giving to ensure that the work environment is free from discrimination or harassment on the basis of race, color, religion, gender, sexual orientation, gender identity, pregnancy, marital status, age, national origin, disability, military status, citizenship, genetic information, or any other characteristic protected by federal, state, or local law. Giving prohibits any such discrimination or harassment, and

also prohibits retaliation against any caregiver for bringing or lodging a complaint of discrimination or harassment or engaging in any other activity protected by law.

10. Privacy, Security and Confidentiality

At Giving, we are committed to protecting the privacy of our patients and workforce members. To such end, the protection of private and confidential information is a top Company priority.

10.1 Patient Information and Privacy Law

We are committed to maintaining the confidentiality of protected health information (“**PHI**”). All uses and disclosures of PHI must be made with respect and sensitivity for our patients and the law. The most sensitive aspects of a patient’s life may be documented in their medical record; this understandably makes the privacy, confidentiality and security of PHI a priority for them. It’s therefore critical that you understand your role in maintaining the confidentiality of PHI and complying with privacy laws.

Although the Health Insurance Portability and Accountability Act of 1996 (“**HIPAA**”) is the most recognizable privacy law, other federal and state laws also play a significant role. This means the inappropriate use or disclosure of PHI is not only a violation of Company

What is PHI?

PHI is health information combined with identifying information that is created, stored or maintained by Giving.

Examples include weight with an MRN; a diagnosis with a birthdate; and a lab result with a phone number. The combination of these data makes them PHI.

Identifying information includes 18 types of data, the most common being:

- Name and contact information;
 - Medical Record Number (MRN) and social security number (SSN);
 - Financial account number(s), insurance, and billing or payment information;
 - Treatment dates, birth date, death date;
 - Voice recordings and identifiable photographs and images; and
 - Any other information that can be used to identify a particular patient.
-

policy but also a violation of state and federal law. Consequences for violations may include jail time, monetary penalties and/or corrective action up to and including termination of employment.

10.2 Uses and Disclosures of PHI

Privacy law requires that PHI be used or disclosed only when a patient has given a written authorization, or when use is permitted by law, such as for treatment, payment or health care operations. Examples of impermissible uses and disclosures of PHI include, but are not limited to:

- Accessing a co-worker's medical record to determine their diagnosis when there is no legitimate operational reason to do so;
- Mailing or emailing PHI to the wrong address;
- Disclosing more information to an insurance company than that needed for reimbursement;
- Using our medical record or any other Giving information system to find a friend's contact information;
- Accessing more PHI than that needed to perform a task.

10.3 Email

Always exercise caution when emailing PHI. Remember:

- Encrypt all external email communications containing PHI; use (SEND SECURE) at the beginning of the subject line; and
- Do not send PHI to your non-Giving email account (Gmail, Yahoo, Hotmail).

10.4 Minimum Necessary Standard

When PHI is used, requested or disclosed, we must ensure that it contains only the minimum amount of information necessary to complete the intended purpose.

The Minimum Necessary Standard means determining what or who “needs to know.” In other words, for each use or disclosure made (with the exception of uses or disclosures made for treatment purposes), you must determine the smallest amount of PHI required to accomplish that purpose.

For example, if an employee needs assistance processing a patient’s financial forms, the employee may share the forms with a supervisor or co-worker. However, the employee may not email the forms to a large group with a general request for assistance. Additionally, if a document contains more information than is needed, the extra information should be redacted before disclosing.

10.5 Patient Rights

Privacy law establishes specific patient rights with regard to their PHI, including the patient's right to:

- Request a restriction on the use and disclosure of their PHI;
- Request an amendment to their designated record set;
- Request an alternative communication method;
- Inspect and copy the designated record set;
- Obtain an accounting of disclosures of PHI; and
- Obtain either a paper or electronic copy of the Notice of Privacy Practices.

10.6 Notification Requirements: Discovery of a Breach of PHI

It is critical that you immediately report any known or suspected breach of PHI to the Chief Compliance Officer at (737) 637-2992 or through the Hotline at 1-800-910-6755.

Pursuant to federal and state law, Giving is required to notify any individual whose PHI has been breached. Generally, any unauthorized access, use or disclosure that compromises the security or privacy of PHI would constitute a breach. Notice to the

individual must be given without unreasonable delay, and in any case no later than 60 days from the discovery date of the breach.

11. Compliance with the Law

Giving is engaged in a highly regulated business, and is subject to various laws, regulations, and rules governing healthcare programs. It is the Company's policy that its business be conducted in accordance with all applicable laws and regulations in a manner that will reflect a high standard of ethics. Giving requires its employees and caregivers to comply with all applicable laws, rules, and regulations in the locations where the Company does business. Violations of laws and regulations may subject an individual, as well as the Company, to civil and/or criminal penalties.

In order to comply with the law, employees and caregivers must learn enough about the laws that affect the Company in order to (a) identify potential issues, (b) know when and where to seek advice, and (c) obtain proper guidance on the correct way to proceed. Employees and caregivers are strongly encouraged, and have an obligation, to raise concerns if they suspect some violation of the law or if they are uncertain as to the proper legal course of action.

The earlier a potential problem is detected and corrected, the more successful the Company will be in protecting its business and reputation. Where there is any doubt as to the lawfulness of any activity, advice should be sought from the Chief Compliance Officer and the General Counsel.

Perceived pressure from supervisors or demands caused by business conditions are not excuses for violating the law.

Compliance with the law does not comprise our entire ethical responsibility; rather, it is a minimum essential condition for performance of our duties. Failure to comply with the law will be managed in accordance with Giving's personnel policies.

11.1 Anti-Kickback Statute

Federal healthcare programs such as the Federal Energy Employee's Occupational Illness Compensation Program Act (“**EEOICPA**”) are subject to an anti-kickback statute. You cannot pay a physician, hospital, patient, payer, vendor or other referral source either cash or gifts in exchange for referrals of patients, supplies, or item of equipment to the Company. In turn, they cannot pay you to take patients or provide supplies or equipment from them. Also, if you know, or should have known, that an item could induce a purchase by a patient eligible for EEOICPA benefits, this is also a violation of the anti-kickback statute.

Violations of this statute may result in the exclusion of the Company from participation in federal healthcare programs, as well as significant civil and criminal fines, and up to 10 years imprisonment, or both. There are also several states (i.e. Texas) who have enacted similar statutes which provide for civil and criminal penalties. There are exceptions (safe harbors) to this statute that reflect reasonable business practices; for example, you can provide refreshments at an open house, give healthcare literature to potential patients, and participate in a public health fair. For possible exceptions, please contact the Chief Compliance Officer or the General Counsel.

Q: My cousin gave me several DVD players that were store models. I know that one of my patients really likes watching movies. Can I give him one of the DVD players?

A: No. Even though you didn't pay for the DVD player, it has value and could possibly influence the patient to continue service with the Company rather than changing to a competitor.

11.2 Bribes, Kickbacks, and Other Improper Payments

Giving does not permit or condone bribes, kickbacks, or other improper payments, transfers or receipts. No director, officer, caregiver or employee should offer, give, solicit

or receive any money or other item of value for the purpose of obtaining, retaining, or directing business or bestowing or receiving any kind of favored treatment.

11.3 False Claims Act

The Federal False Claims Act prohibits knowingly making a false claim against the government. False claims can take the form of overcharging for a product or service, delivering less than the promised amount or type of service, underpaying money owed to the government, and charging for one thing but providing another.

Many states have also enacted statutes like the Federal False Claims Act, which provide civil remedies for the submission of false and fraudulent claims to state healthcare programs.

Q: During the weekly billing review my supervisor discovered that there was no physician's order for the recent visits made by the nurse. Since regulations require that all orders be obtained prior to services being delivered, my supervisor asked me to write an order and backdate it to before the services were provided. Is that okay?

A: No. It is never acceptable to backdate documents. Always date the orders for the actual day of the request and notify the Chief Compliance Officer of the request. Giving requires all employees to date documentation on the day written.

12. Accuracy and Retention of Business Records

Accurate information is essential to Giving's ability to meet legal and regulatory obligations. Accounting standards and applicable federal and state laws and regulations require that transactions and events relating to the Company's assets and operations be properly recorded in the books and accounts of the Company and accurately reported in the applicable reports to regulatory agencies. All disclosures made in reports to regulatory agencies or in communications to the public must be full, fair, accurate, timely, and

understandable. To accomplish this result, all financial employees shall make and retain books, records, and accounts that, in reasonable detail, accurately, completely, and objectively reflect transactions and events, and conform both to required accounting principles and to the Company's systems of internal controls. No false or artificial entries may be made. No entry may be made or recorded in the Company's books and records or reported in any disclosure document that misrepresents, hides, or disguises the true nature of the event or transaction, and all entries and reports must be made in a timely manner.

All employees are responsible for immediately reporting any concern about the Company's financial records and accounting practices, internal accounting controls, and auditing procedures to the Chief Compliance Officer.

All Company books, records, and accounts shall be maintained in accordance with all applicable regulations and standards and accurately reflect the true nature of the transactions they record. The financial statements of the Company shall conform to generally accepted accounting rules and the Company's accounting policies. No undisclosed or unrecorded account or fund shall be established for any purpose. No false or misleading entries shall be made in the Company's books or records for any reason, and no disbursement of corporate funds or other corporate property shall be made without adequate supporting documentation. The Company has specific policies regarding accuracy and retention of business records. Please contact the Chief Compliance Officer or General Counsel if you have any questions.

13. Document Retention

All documents (in whatever form or medium) and other records created or received by any employee in connection with his or her work are to be retained in accordance with applicable laws and Giving policy. The Company has specific policies regarding retention and destruction of documents, which all employees should refer to. Employees should consult the General Counsel for questions related to the Company's document retention guidelines.

14. Communication of Code

All directors, officers, employees, and caregivers will be supplied with a copy of the Code upon its enactment and, thereafter, upon beginning service at the Company, and will be asked to review and sign an acknowledgment of the Code on a periodic basis. Updates of the Code will be provided from time to time. A copy of the Code is also available to all directors, officers, employees, and caregivers by requesting one from the Chief Compliance Officer, or by accessing the Company's website at <http://www.givinghdc.com>.

15. Enforcement of the Code

The Compliance Committee of Giving's Board has the ultimate oversight responsibility with respect to the Code and for ensuring that the Code and the Company's corporate policies will govern all business activities of the Company. To assist the Board's Compliance Committee in this undertaking, the Company has established an Executive Compliance Committee and appointed a Chief Compliance Officer. Among other things, the Chief Compliance Officer is charged with monitoring compliance with the Code and all federal healthcare programs. The Company's Executive Compliance Committee is comprised of various members of senior management from different business functions within the Company and potentially a few independent members. The Executive Compliance Committee is primarily charged with the review of compliance matters and supporting the Chief Compliance Officer in fulfillment of his or her duties.

15.1 Be Proactive

Every director, officer, employee, and caregiver is expected to act proactively by asking questions, seeking guidance, and reporting suspected violations of the Code and other policies and procedures of Giving, as well as any violation or suspected violation of applicable laws, rules, or regulations arising in the conduct of the Company's business or occurring on the Company's property. If any director, officer, employee, or caregiver believes that actions have taken place, may be taking place, or may be about to take

place that violate or would violate the Code or any laws, rules, or regulations applicable to the Company, he or she must bring the matter to the attention of the Company.

15.2 Seek Guidance

The best starting point for a director, officer, employee, or caregiver seeking advice on ethics related issues or reporting potential violations of the Code will usually be his or her supervisor. However, if the conduct in question involves his or her supervisor; if the director, officer, employee, caregiver or designated agent has reported the conduct in question to his or her supervisor and does not believe that he or she has dealt with it properly; or if the director, officer, employee, or caregiver does not feel that he or she can discuss the matter with his or her supervisor, he or she should raise the matter with the Chief Compliance Officer.

15.3 Cooperate

Directors, officers, employees, and caregivers are expected to cooperate with the Company in any investigation of a potential violation of the Code, any other Company policy or procedure, or any applicable laws, rules, or regulations.

15.4 Misuse of Reporting Channels

Employees must not use these reporting channels in bad faith or in a false or unreasonable manner. Further, the Compliance Hotline should not be used to report grievances that do not involve the violations of the Code, violations of federal, state, or local laws, rules or regulations, or other written Giving policies and procedures.

Acknowledgment of Compliance with the Giving Code of Conduct and Ethics

This is to acknowledge that I have received and reviewed the Giving Code of Conduct and Ethics (the “**Code**”). I agree to comply with the standards referenced in the Code and all related policies and procedures. I acknowledge that the Code is a statement of principles for individual and business conduct and does not constitute an employment contract. I further acknowledge that it is my responsibility to understand and follow compliance standards and to adhere to the ethical principles outlined in the Code.

I will report any potential violation of which I become aware promptly to my supervisor and/or the Chief Compliance Officer. I understand that Giving maintains a policy of non-retaliation. I understand that any violation of the Code or other compliance-related policies or procedures is grounds for disciplinary action, up to and including termination from employment.

I further certify that I am not included on the List of Excluded Individuals/Entities maintained by the United States Department of Health and Human Services, Office of Inspector General (“**OIG**”) or the System for Award Management (“**SAM**”) list of debarred individuals maintained by the General Services Administration (“**GSA**”). I also agree to notify my supervisor and the Chief Compliance Officer if I become aware of my impending or actual exclusion or debarment as reflected on these two lists.

Date: _____

Printed Name: _____

Signature: _____

Giving Compliance HOTLINE:
1-800-910-6755 or <http://www.givinghomehealthcarecompliance.com>
(Anonymous or Confidential)

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