

ANTI-BRIBERY AND CORRUPTION (ABC) POLICY

Value Care Health Systems, Inc. (“ValuCare” or the “Company”) is committed to maintaining high ethical standards, honesty, and full compliance with all laws and regulations., thus the creation of the Ant-Bribery and Corruption (ABC) Policy.

This policy outlines ValuCare's commitment to preventing bribery and corruption, ensuring full compliance with applicable laws and regulations. It applies to all employees, directors, officers, contractors, and third-party representatives, regardless of location.

Definitions

- **Bribery:** The offering, promising, giving, or receiving for an improper benefit or advantage, directly or through intermediaries, to impact someone in a position of trust or authority's choices or behavior.
- **Corruption:** The misuse of entrusted power for personal gain, often involving activities like bribery and extortion, which compromises the integrity of business practices.
- **Facilitation Payments:** Payments made to accelerate standard government procedures, such as obtaining permits or processing official documents.
- **Kickbacks:** Any form of compensation or reward given to an individual in exchange for assisting in securing a favourable business agreement or outcome. Like bribery, kickbacks are illegal and strictly forbidden by this policy.
- **Public Official:** Any person who holds a legislative, administrative, or judicial position, whether appointed or elected, and anyone performing public duties for a government entity, state, or international public organization.

Key Principles and Reporting Procedures

1. Gifts, Hospitality, and Entertainment: While offering or receiving gifts and hospitality can be a part of business relations, it should always be done transparently and within reasonable limits. This policy ensures that these exchanges are not used to impact decisions or gain unfair advantages. Any gift or hospitality that exceeds a set value or could be perceived as an attempt

to sway business decisions must be reported, ensuring that the ValuCare's activities remain ethical and above board.

2. Third-Party Due Diligence: It is crucial to carefully evaluate third-party individuals or organization, such as suppliers, contractors, and agents, who may act on behalf of the company. The goal is to ensure that these third parties adhere to the same anti-bribery and anti-corruption standards and do not engage in unethical practices. The policy outlines the process for conducting background checks, assessing risks, and ensuring compliance with applicable laws. This helps prevent the ValuCare from indirectly participating in bribery or corruption through business relationships.

3. Political Contributions: To avoid conflicts of interest or undue influence, the policy sets clear guidelines on political contributions, generally prohibiting using company resources for such purposes. If political contributions are allowed, they must be fully transparent, legally compliant, and made without the intention of gaining any business advantage. The policy ensures that any political involvement is reported and subject to proper review to maintain ethical standards.

4. Charitable Donations and Sponsorships: Charitable donations and sponsorships are vital to supporting causes and communities; however, they must never be used to disguise bribery or corruption. This principle ensures that any contributions made by the ValuCare are for legitimate, ethical purposes and not intended to influence business decisions. The policy dictates that all donations and sponsorships be transparent, with proper documentation and oversight. The ValuCare must ensure that these activities align with its core values and comply with anti-bribery and corruption standards.

Reporting Issues Related to Bribery and Corruption

All staff have a responsibility to comply with this policy and prevent bribery and corruption. Staff who:

- Witness or otherwise discover anything corrupt or otherwise improper taking place;

- Are offered a bribe;
- Are asked to offer a bribe; or
- Suspect or discover that any bribery or corruption has taken place or may take place;
- must notify their manager and the Legal and Compliance Department as soon as possible. Any delays will need to be explained.

Consequences of Non-Compliance

The ValuCare takes compliance with this policy very seriously, and failure to comply puts both staff and the ValuCare at significant risk. Staff who fail to comply with this policy may commit a company misconduct, criminal offense, and the criminal law relating to bribery and corruption carries several penalties. Due to the importance of this policy, failure to comply with any of its procedures and requirements may result in disciplinary action and/or dismissal for gross misconduct. Any non-staff who breach this policy may have their contract terminated with immediate effect.

Policy Review

The policy review section outlines the process for regularly assessing and updating the anti-bribery and corruption policy to ensure its effectiveness and relevance. This review ensures that the policy stays aligned with current laws, regulations, and industry best practices, adapting to changes in the ValuCare's operations or the legal landscape.

This policy is a crucial tool in safeguarding the ValuCare's integrity by establishing clear guidelines and expectations for ethical conduct. By emphasizing transparency, accountability, and compliance with relevant laws and regulations, the policy helps prevent bribery and corruption within the organization and its dealings with third parties.