



EC-103 Statement of Business Integrity

SECTION:

General Policies

SCOPE:

This policy applies to all employees associated with Elevate Care International (ECI) and its affiliated brands (Comfort Keepers, Prestige Nursing and Care, The Good Care Group, Oxford Aunts, Cherished Home Care, Prima Assistanse, Abri Dialogue, Hjemme Hjælpen, Amelis, Pronep Life Care).

OWNER:

Ethics & Compliance Director

PURPOSE:

Conducting all aspects of the Company's business with the highest standards of ethics and integrity is essential to the Company's mission to improve the Quality of Life of our employees and of all whom we serve and to contribute to the economic, social and environmental development of the communities, regions and countries where we operate. Business Integrity is therefore a pillar of our Responsible Business Conduct commitments.

This Statement of Business Integrity ("Statement") sets forth the Company's standards for Business Integrity. These standards are uncompromising. All of our employees - our leaders, executives, managers, and frontline employees - are expected to know and adhere to these standards. Our employees must never compromise these standards for financial or other business objectives or for personal gain. We do not tolerate any practice that is corrupt, fraudulent or illegal in any place where we do business.

We are likely to encounter complex situations in the many countries and cultures in which we do business. Nevertheless, our principles in this Statement do not vary. Our employees must use good judgment and the tools available to them to give effect to these principles without exception and without seeking loopholes or shortcuts to evade them. We must judge everything we do not only by whether our conduct is legal, but also by whether it would further our commitment to Business Integrity and appear ethical and fair to our colleagues, ourselves, our stakeholders, and the public.

POLICY:

These standards apply to all our employees and to any persons acting on our behalf.

Our employees, consultants and other persons hired to act on our behalf are expected to comply with these standards, and any person retaining consultants or others to act on the Company's behalf must take steps to ensure that such persons agree to comply with them. All consultants or other representatives shall be subject to due diligence to ensure they do not have a history or reputation for unethical behavior. Our employees must not seek to do indirectly through others what they may not do directly.





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We will deal fairly and honestly with all our stakeholders.

The Company will deal honestly and fairly with all our stakeholders, including our employees, clients, customers, partners, and suppliers. This means we will honor our contractual commitments and uphold both the letter and spirit of our business arrangements. This also means that we will treat our employees fairly and we will comply fully with all applicable laws prohibiting discrimination against and providing protections to our employees and customers.

We will win business based on merit, not through bribery and corruption.

The Company wins business on the strength and quality of our service offerings. Neither the Company nor anybody acting on our behalf will give gifts or other things of value to public officials or to private parties to obtain a business advantage. Whether dealing with government officials, private customers, or prospective clients, we will not give gifts, provide entertainment, or make improper political contributions in order to influence a decision relating to the Company, obtain a contract, or gain any improper business advantage. Likewise, our employees shall not accept gifts or entertainment from a supplier or prospective supplier in return for business or better pricing or any other improper business advantage.

In all cases, our employees must be guided by the Company's standards of integrity and honesty. Therefore, our employees should avoid even the appearance of improper action, and not accept, offer, or give, any gifts or entertainment that might compromise their actions, influence others, or otherwise reflect negatively on the Company.

Certain limited gifts and business entertainment may be permissible within our standards of Business Integrity. Please refer to EC-106 – Gifts, Entertainment, Donations and Sponsorships Policy.

We will compete fairly, openly, and legally.

Core Principles of Competition:

- The Company will seek to operate and grow our business profitably through intelligence, innovation, hard work, and continuously seeking to improve the quality of life of our clients, customers, and employees.
- We will make selection and purchasing decisions objectively, based on price, delivery, quality and other factors, and we expect that our clients and suppliers will do the same.
- We will determine our own pricing and financial deals independently and will not make agreements with competitors to divide markets or clients.





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- We will comply with antitrust laws, which prohibit competitors from agreeing to fix prices, rig bids, or to allocate markets, geographies, or clients.
- We will not misrepresent our competitors' businesses or acquire or seek to acquire a competitor's trade secrets or confidential information through theft or fraudulent means.

We will make business decisions free from conflicts of interest.

All business decisions must be made objectively, based upon a good faith belief about what is best for the business, not on the basis of any individual employee's personal benefit or advantage. This means that our employees must recognize when they or somebody else may have an actual or potential conflict of interest and take steps to address it.

When an employee is in a position to influence a Company decision that may result in a personal gain for the employee, a relative, or a close acquaintance, the employee faces a conflict of interest. The employee must disclose the situation, which may require steps to eliminate the employee's influence on the decision. Therefore, management employees should not work for competitors of our Company. Nor should employees create or seek to operate businesses to supply, partner with, or provide services to our Company while working for our Company.

Our employees will use and protect Company assets - including proprietary information and other intangible property - for the benefit of the Company and shall not use Company property or insider information for personal gain.

Our employees must work professionally and in good faith to advance the Company's business interests. They must employ Company assets, including proprietary business information and other intangible assets, properly and in accordance with management authorization, and may not misuse or waste Company assets. All employees have a duty to protect confidential information about our Company, its clients, suppliers and employees, even after they leave the Company. Likewise, they must not use Company property or information for their personal gain, or that of their relatives, friends or acquaintances. Employees may not use insider information - such as non-public information about financial results, mergers or acquisitions, large contract awards or strategic plans - to trade securities of our Company or pass it along to third parties for that purpose.

We will maintain accurate and reliable business records and provide true and fair financial statements.

All employees must keep accurate and proper books and accounting and other records that give a true and fair view of the financial position, results of operations, transactions, assets and liabilities of the Company. All business records must be maintained in accordance with applicable generally accepted accounting principles and the Company's own internal controls and accounting procedures. Employees





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shall not make false or artificial entries in the Company's books and records for any reason at any time.

Our employees must never do anything that compromises the integrity of the Group's financial statements, or coerce, manipulate or mislead outside or internal auditors with respect to the Group's books and records.

We will comply with all applicable laws wherever we operate.

The Company will comply with all relevant laws and regulations wherever we operate. We expect our employees to obey all legal requirements. While employees are not expected to be legal experts, they should be familiar with the laws applicable to their areas of responsibility, and they should seek advice from the legal function when they have questions about legal requirements.

We will treat all employees fairly and respectfully and provide a safe workplace free of harassment and discrimination.

Our commitment to Business Integrity includes treating our employees with honesty, fairness, respect, and dignity.

The Company will provide a safe and healthy workplace. Working conditions must comply with applicable laws and regulations at a minimum and will be subject to the Company's workplace health and safety program. We expect all employees to treat each other with decency and respect. We will not permit violence in the workplace or any verbal, emotional, psychological, sexual, physical, or any other form of harassment, abuse, intimidation, or bullying. We prohibit discrimination against employees in hiring, promotion, salary, performance evaluation or any other term or condition of work, on the basis of race, color, national origin, gender, gender identity, sexual orientation, religion, or disability, or any other basis that is prohibited by applicable laws and regulations. We will not permit the use of indentured, slave, bonded or other forced involuntary labor. Nobody under the legal age of employment in any country or local jurisdiction may be permitted to work for the Company, and no minor may be employed to perform hazardous work, and any employment of minors is subject to any legal limitations regarding hours of work, wages, working conditions, and minimum education.

We respect the rights of our employees to decide whether or not to be represented by a trade union and to bargain collectively. We will not discriminate or retaliate against any employee or employee representative because of affiliation with, support for, or opposition to any union.

We will pay employees lawful wages and benefits on a timely scheduled basis for all time that they have worked. Our teams will observe all applicable laws and regulations for working hours for employees, including maximum hour limitations and requirements for break times. Overtime may be required only as permitted by law based upon the nature of the work.

Employees may engage in political activities separate from Company business.

Employees are free to engage in political activity on their own behalf. Those political activities, however, should be separate from Company business. Employees may not make political contributions using company funds (and may not be reimbursed by the company for a contribution) without prior approval.





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We will respect and protect the privacy and confidential information of our stakeholders.

The Company will respect and protect the confidentiality of personal information of all its stakeholders, including its employees, beneficiaries, consumers, business partners, etc. Employees must comply with Company policies and processes intended to ensure compliance with all relevant privacy and data protection laws.

Employees are responsible to understand and comply with this Statement all other Company policies and to raise concerns or report promptly any suspected violations of laws or Company policies.

All employees are responsible for understanding and complying with this Statement and all other applicable Company policies. Failure to abide by this Statement or other Company policies may result in disciplinary action up to and including termination of employment in accordance with local laws and applicable collective bargaining agreements.

Employees should report promptly any violations of law or Company policies of which they become aware and raise issues or concerns as soon as they arise. The Company will provide meaningful mechanisms for employees and other stakeholders to raise concerns related to business integrity. All reports should be made in good faith. Reports will be treated seriously and confidentially to the fullest extent possible. Employees making such reports will not be subject to retaliation, threats or harassment, and their identity will be held in confidence to the extent possible and as permitted by law.

The issues raised in this Statement are often complex, and there may be no simple answers or solutions. Unforeseen circumstances will arise in a business as dynamic and wide-ranging as our Company. We will provide employees with the resources and support to achieve these standards of business integrity, including further guidance to explain the standards described in this Statement and practical tools to help employees apply our principles to our business. In addition, other dimensions within the Group may choose to issue additional guidance on the application of this Statement to their particular situations.

RESPONSIBILITIES:

Employee: Employees are required to be familiar with and comply with this policy. The Company expects employees to report any possible violations of this policy to one's supervisor or as otherwise provided in this policy.

Management: Managers are required to be familiar with and comply with this policy. Management is responsible for consistent and appropriate enforcement of compliance and consistent and appropriate discipline associated with non-compliance. It is also the responsibility of Management to ensure there are no retaliatory actions as a consequence of an employee reporting a concern and/or any possible violation of this policy.





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Human Resources: Human Resources representatives are responsible for being familiar with this policy in order to provide appropriate guidance and to take appropriate action when violations of policy are reported.