



EDURO ETHICS AND COMPLIANCE

General Statement of Philosophy

The Company believes that respectable employee relations are important, not only to business success, but also to your success. To achieve excellent employee relations, the Company is dedicated to the following standards:

- Equal employment opportunities to all employees without regard to race, color, sex, sexual orientation, gender, gender identity, pregnancy, disability, national origin, ethnic background, genetic information (including of a family member), military service or citizenship or any other characteristic protected by applicable law.
- Fill job vacancies by continuing to promote qualified candidates from within the Company, but to also continue to infuse new talent and ideas and increase employment diversity by outside recruiting where possible.
- Provide safe and healthy working conditions.
- Ensure employees the right to discuss freely with their Manager any matter concerning their own or the Company's welfare.
- Respect the individual rights of each employee.
- Treat all employees with courtesy, dignity, and respect.

Equal Employment Opportunity, Anti-Harassment and Anti-Retaliation

The Company prohibits discrimination, harassment and retaliation as described in this section.

The Company will extend equal employment and advancement opportunities to all

qualified individuals regardless of their race, color, age, sex, sexual orientation, gender, gender identity, pregnancy, religion, disability, national origin, ethnic background, genetic information (including of a family member), military service, sexual orientation, and/or citizenship, or any other classification protected by applicable local, state or federal law.

All personnel are reminded that each employee is always to be treated courteously by fellow employees, so that he or she is free from discrimination, harassment or interference based on the factors mentioned above. Harassment is also defined as unwelcome or unsolicited verbal, physical or sexual conduct which interferes with an employee's job performance or which creates an intimidating, hostile work environment. This may include conduct directed at you while working by non-employees or away from the office or during company-sponsored events. Examples of what may be considered harassment, depending on the circumstances, are:

- Questions or comments that unnecessarily infringe on personal privacy or are offensive, sexist, off-color or sexual remarks, jokes, slurs or propositions or comments that disparage a person or group on the basis of race, color, age, sex, sexual orientation, gender identity, pregnancy, gender, disability, national origin, ethnic background, genetic information (including of a family member), military service or citizenship or any other characteristic protected by applicable law.
- Derogatory or suggestive posters, cartoons, photographs, calendars, graffiti, drawings, other material, or gestures.
- Offensive touching, hitting, pushing or other aggressive physical contact or threats to take such action.
- Unsolicited sexual advances; requests or demands for sexual favors, explicit or implicit.

Employees who violate this policy will be subject to discipline, up to and including termination. The Company will also try to remedy any violations of this policy by non-employees. Anyone who feels that he or she has been subject to discrimination, harassment, retaliation or any violation of this policy should report such incidents to their immediate manager, or, if for some reason a report cannot be made to such person, to the facility human resources representative or Administrator. All charges of violation of this policy will be investigated promptly and remedied appropriately. The confidentiality of persons reporting violations will be respected insofar as practicable in investigating of such claims.

The Company will not in any way retaliate, or allow retaliation, against an individual who makes a complaint, reports a possible violation of this policy or participates in any investigation

or proceedings related to any such complaint. Retaliation can take many forms and may include more formal job actions (e.g. termination, discipline, demotion, denial of pay or promotions) and less formal job actions (duty or shift changes, verbal abuse), if either action materially deters someone from engaging in activity protected by the law, such as making a complaint. Retaliation, including retaliatory harassment, is a serious violation of this policy and should be reported immediately in the same manner in which reports of possible harassment, discrimination or other violations of this policy are to be reported. Any person found to have retaliated against another individual will be subject to discipline -- up to and including -- termination.

Sexual Harassment

It is the policy and goal of the Company that all employees have a right to work in an environment free from sexual harassment. Sexual harassment is a violation of federal law under Title VII of the Civil Rights Act of 1964, as amended, and violates state law. The Company will not tolerate or permit sexual harassment of its employees in any form, and such conduct may result in disciplinary action up to and including termination.

Americans with Disabilities Act

The Company shall not discriminate against a qualified individual with a disability because of the disability of such individual regarding job application procedures, the hiring, advancement, or discharge of employees, employee compensation, job training, and other terms, conditions, and privileges of employment. Any employee who believes they are the victim of discrimination should report it to their manager, or, should they be unavailable, to the Administrator.

Business and Workplace Ethics

The Company strives to maintain a high standard of business and workplace ethics. Therefore, the Company expects you to carry out the business of the Company and your job in an ethical and legal fashion. Maintaining these standards of business conduct while you work at the Company is vital to the success of all of us.

Confidential Information

While working for the Company, you may be trusted with confidential business information. Confidential information is typically, but not limited to, information:

- generally unavailable to the public;
- involving the Company, borrowers, customers, competitors, or others; and
- available to you in the course of your work

You must always respect the complete confidentiality of such business information .
Treat such information with the strictest confidence.

- Do not use confidential business information to advance your own personal interests through investments or in any other way.
- Do not give confidential information to outsiders.
- Do not give such information to fellow employees whose duties do not require that they receive the information.

Following these guidelines will help you maintain the Company's trust and confidence.

See HIPAA ACKNOWLEDGEMENT OF TRAINING. The Health Insurance Portability and Accountability Act of 1996 (HIPAA) requires that employees comply with policies and procedures as a condition of employment with the Company.

My principle duties regarding Confidential Information include, but are not limited to:

- Safeguarding Confidential Information
- Using Confidential Information only as needed to perform my job abilities.
- Safeguard, and not disclose, my password or any other authorization, or any Confidential Information.
- Reporting suspicion or acknowledgement that my password authorization or any Confidential Information has been misused or disclosed without proper authorization.
- Reporting activities by individuals or entities that I suspect may compromise the confidentiality of Confidential Information. Reports made in good faith about suspected activities, as well as the names of individuals reporting the activities, will be held in confidence to the extent permitted by law.

Accurate Books and Reporting

The Company relies on the accuracy of expense reports, invoice transmittals, inventory

summaries, etc. Therefore, any information you report needs to be accurate, honest, and timely. The information should also be a fair representation of the facts. Protect our records in these ways:

- Do not make false, artificial, or misleading entries in the books, receipts, time sheets, expense reports, or records of the Company.
- Do not establish or maintain an unrecorded fund or asset of the Company.
- Carefully check the accuracy of any documents describing or supporting a financial transaction. For example, checks, invoices, bonds, assets, entries, and payments.

List of Conduct Standards

The Company believes in appropriate standards of conduct for all our employees. If all of us observe these standards, we can operate efficiently and work together harmoniously. Thus, we expect you to follow high standards of fairness in dealing with other employees and with the Company as a whole. If you do not follow the expected standards of conduct, you may be disciplined and/or dismissed from your job.

The Company reserves the right and discretion to choose the appropriate form of discipline -- up to and including -- termination in any circumstance. When appropriate, the Company will consider using progressive discipline for conduct and performance problems and related matters. Nevertheless, at any time and according to its sole discretion, the Company reserves the right to not follow any progressive discipline whatsoever and to utilize any form of discipline it deems appropriate, including immediate discharge.

Some of the major conduct offenses are listed here. Of course, the list cannot include all possible problems. The matters discussed in the List of Conduct Standards are given as guidelines and are not intended to be all-inclusive or alter the at-will employment relationship set forth in this Handbook.

Examples of Improper Personal Conduct

- Fighting or engaging in horseplay on Company premises.
- Using language at work that is harassing, abusive, offensive, threatening, or demeaning.
- Stealing employee, resident or Company property.
- Behaving in a way that may damage or injure any person or property.

- Removing or transferring Company property without the written approval of the department Supervisor.
- Falsifying Company records either by what you say or what you write.
- Making entries on another employee's time record.
- Appearing on Company premises or at any Company-sponsored activities while under the influence of alcohol, drugs, or other non-prescribed medication.
- Possessing, selling, or using alcohol, drugs, or non-prescribed medications on Company premises or at Company-sponsored activities.
- Possessing or pretending to possess firearms, explosive materials, chemical agents, or other dangerous weapons while on Company premises, that jeopardize the well-being of others or their personal property or Company property.
- Exceeding reasonable personal use of the Company property such as telephones, copy machines, etc.
- Conducting personal business during work or on Company premises.
- Failing to perform work assignments or disobeying any direction by your Supervisor or any other manager.
- Failing to meet acceptable quality and quantity work standards.
- Taking an unauthorized absence from your assigned work location, walking off the job, or interfering with another employee's work.
- Performing any immoral, indecent, harassing, or other generally unacceptable act on Company premises or that puts the Company in a bad light.
- Engaging in any behavior that is unethical, dishonest, immoral, reckless, damaging, or disruptive to the conduct of the Company's business.
- Engaging in any behavior or activity which, in the judgment of the Company is inappropriate, improper, or contrary to the business interests of the Company.
- Refusing to follow a Company policy or standard.
- Engaging in any illegal activity.

Examples of Unsafe Conduct

- Performing any unsafe act while on Company premises (including parking lots) or while engaged in Company-sponsored activities.
- Failing to use the provided safety devices or failing to follow safety regulations and procedures. Such unsafe acts include the following:
 - Unauthorized use of equipment, vehicles, machines, or materials.
 - Failure to wear protective eye wear, safety-lifting belts, or other safety equipment provided by the Company as a shield against recognized hazards.
 - Committing safety violations that endanger other employees.
 - Smoking outside of smoking areas designated by the Company.
 - Using motor vehicles unsafely.

Endangering Security

- Trespassing in restricted areas.
- Possessing or using any the Company confidential information in unauthorized ways.
- Failing to provide proper identification when asked for it by your Supervisor or other authorized individual.
- Assisting unauthorized individuals to enter the facility or use Company property without proper approval.

Responsibility for Corporate Compliance

All employees have the duty to promptly report any actual or suspected violations of the corporate compliance plan. An employee who fails to promptly report any such activity will be subject to appropriate disciplinary action, which may include termination of employment.

All violations, suspected violations, questionable practices shall be reported by employees in one of the following ways:

- Reporting to the employee's immediate supervisor
- Reporting to the administrator

- Place all files regarding corporate compliance matters in a secure file cabinet in the office of the Administrator.

Discipline for Violations

Violations of the corporate compliance program will not be tolerated. Disciplinary action, which may include termination of employment, may be taken for any of the following:

- Participating in or authorizing an action that violates the corporate compliance program
- Failing to report a violation of the compliance program
- Failure to detect and report a violation of the compliance program, if such failure indicates inadequate supervision or lack of attention by a violator's supervisor, or violation of the compliance program.
- Retaliating against an individual for making good faith reporting attempts of a suspected violation of the compliance program.

One or more of the following disciplinary actions may be imposed, as appropriate, for violations of the corporate compliance program:

- Warning
- Formal reprimand, which will be placed in the employee's file
- Temporary suspension
- Probation
- Demotion
- Termination of employment
- Requirement for reimbursement of losses or damages, or
- Referral for possible criminal or civil action

Employees leaving employment with the Company may be requested to participate in an exit interview that will explore any knowledge they may have of improper, unsafe, or unsound business practices.

Referral Ethics

The federal anti-kickback statute prohibits the knowing and willful offer, payment, solicitation, or receipt of anything of value in exchange for either referring a patient covered by Medicare, Medicaid or another government-funded program, or in return for purchasing, leasing, ordering or arranging for, or recommending the purchasing, leasing, or ordering of any item eligible for a payment by Medicare, Medicaid or another government-funded program. Many states have adopted laws governing referrals of Medicaid patients and patients insured by private third-party payors that are substantially similar to the federal anti-kickback statute.

Kickbacks and other illegal payments can be in the form of cash, services, gifts, goods, entertainment, facilities, appreciation of stock or any other items of value, including small gifts or items, intended to induce the referral of patients, items or services covered by Medicare, Medicaid or another government-funded program. Any kickback, bribe or rebate made or received can result in severe civil and criminal penalties, significant monetary fines, exclusion from the Medicaid, Medicare or other government-funded program and/or imprisonment. In addition, any Associate involved in kickbacks or illegal payments shall be subject to disciplinary action, including termination.

The Company and its Associates are required to comply with all federal and state laws and regulations relating to the anti-kickback statute and related fraud and abuse laws. An Associate's decision to refer patients to a health care provider must be based solely on the best interest of the patient.

The following are specific examples of kickbacks, bribes, and rebates and are strictly prohibited:

- A payment or the offer of payment to a hospital by an Associate for referring tests.
- A hospital's or other health care provider's demand or request for an item of value to refer tests to the Company.
- Renting space from a health care provider in exchange for patient referrals from that health care provider.
- Renting equipment or office space for less than or greater than fair market value in exchange for a referral.
- Paying a rate that is greater than fair market value to a hospital or other health care provider where the payments could be construed as disguised referral fees.
- Any compensation or payment to induce referrals, including cash, excessive rent, paying the salary of an employee of the referring physician, free or discounted goods, office space, computers, equipment or services.
- Incentive payments each time a referral is made to the Company.
- Providing free or significantly discounted billing, nursing or other staff services.
- Low interest or interest free loans or loans which may be forgiven in exchange for referrals.
- Providing discounts to customers for services performed for non-government insured patients in exchange for receiving government insured patient business from those customers.

The Company intends to comply with all requirements of the anti-kickback statute and other laws regarding referrals, including their respective safe harbors and exceptions.

In this regard, therefore, before an employee participates in any activity relating to the areas identified below and/or governed by the anti-kickback statute, the employee and/or Company shall obtain the approval of the Compliance Officer, who shall seek the advice of the Company's legal counsel when necessary, to ensure that the proposed activity complies with these laws:

- Any financial or ownership interest between the Company and/or its Associates, on the one hand, and any entity or person to whom the Company and/or its Associates refer patients or from whom Company and/or its employees receive referrals, on the other hand.
- Any ownership interest by the Company and/or any Associate in any health care provider, including, but not limited to, diagnostic imaging centers or other health care providers.
- Any compensation arrangements, including rental of office space; rental of equipment; employment; personal services or independent contractor arrangements; physician incentive plans; physician recruitment arrangements with a hospital; isolated transactions, including sale or purchase of a physician practice; payments by a physician for items or services; and arrangements with

hospitals.

- Any ownership interest in the Company by physicians or compensation between the Company and physicians, whether as salary, compensation, benefits, cash, or stock, both direct and indirect.
- Any remuneration provided by a hospital (or other entity) to induce a physician to locate his or her practice within a particular geographic area.

Payments for Leads

The anti-kickback statute prohibits the payment of fees or anything of value in exchange for leads or contacts that ultimately result in payments from federal health programs. Any fees paid to or by the Company must be for bona fide services actually performed. A lead or introduction to a possible source of business reimbursed by Federal health programs does not constitute a bona fide service. The Company also cannot pay or receive payment as a premium on top of an otherwise legitimate services fee, for the introduction or securing of federal health program business. No Associate may pay, offer to pay, or receive payment for, leads.

Sponsorships, Meals, Entertainment, Educational Events and Gifts

Providing anything of value to patients and referral sources, such as in the form of sponsorships, meals, entertainment, educational events, free services, or gifts, could potentially be an illegal kickback. Any Associate considering providing sponsorship, meals, entertainment, educational events, free services or any gifts to patients or referral sources must follow the Company's policy on this topic and, as required by the policy, obtain appropriate approvals when necessary.

Waiver of Co-payments and Deductibles and Professional Courtesy

No Associate shall waive any co-payment or deductible amounts for any patients, including other physicians or family members unless a determination of financial indigence has been made and documented, reasonable collection efforts have been attempted, and approval has been obtained by the Compliance Officer.

If you suspect that a law or Company policy has been violated, you must promptly report your suspicions to your supervisor, the Compliance Officer, or to the anonymous compliance hotline at (844) 641-3913.