

Therapy Brands Code of Conduct & Values

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PREFACE BY CHIEF EXECUTIVE OFFICER

We are building a world class software and services company supporting an incredible mission - to improve access to quality therapy and mental and behavioral healthcare. Our work has a profound and positive impact on the lives of countless people every day.

“Building a strong ethical foundation is paramount for fostering a culture of trust and respect within Therapy Brands. Our Code of Values ensures that our actions align with our organizational core values, and that we consistently uphold the highest standards of integrity in everything we do. By adhering to this code, we solidify our commitment to transparency, accountability, and the well-being of our customers, team members, and the communities we serve.

~Jeffrey Shoreman, Chief Executive Officer

VISION, MISSION, AND VALUES

VISION

To expand access to quality therapy and mental healthcare.

MISSION

At Therapy Brands, we are committed to transforming the mental and behavioral healthcare landscape. As the trusted partner for therapists and mental health professionals, we empower care continuity, elevate decision-making, and enhance client engagement through cutting-edge technology and data driven solutions. Our aim is to streamline operations, optimize financial outcomes, and enrich the therapeutic experience for both providers and patients.

VALUES

Our values drive the way we operate every day. Our CARES values start and end with service to each other and our customers.

C	Customer Centricity We operate with the customer at the head of what we do.
A	Accountability We accept responsibility for our work and hold each other accountable.
R	Respect We interact with the highest integrity and respect for others, and honor diversity and inclusivity for all.
E	Excellence We execute with outstanding quality, driving excellence and optimal results.

S	<p>Service</p> <p>We stand in service to each other and our customers, promoting growth and development.</p>
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ABOUT OUR CODE OF CONDUCT & VALUES

The Therapy Brands’ Code of Conduct & Values is a set of guidelines and principles that outline expected behaviors and ethical standards for our workforce. It serves as a framework for how we should act and make decisions in our professional roles and establishes a shared set of values and expectations within the organization to help guide behavior in complex and challenging situations. It provides a reference point for decision-making, helping our workforce navigate ethical dilemmas and make principled choices.

Don’t we already have an Employee Handbook?

An employee handbook is a broader document that covers a wide range of workplace policies, procedures, and operational details for employees. While a code of values is a more specific document focused on ethical standards and behavioral expectations for all workforce members, not just employees. Our Code of Values defines how workforce members should interact with colleagues, customers, patients, suppliers, and other stakeholders, while emphasizing the importance of compliance with laws and regulations. Both are important in establishing a positive workplace culture, but they serve different purposes and target different aspects of the organization.

Why do we need a Code of Conduct & Values?

By formalizing our Code of Conduct & Values, we deepen our commitment to promoting a positive organizational culture and enhance the reputation of Therapy Brands. It fosters an environment of trust, respect, and accountability, where everyone understands the importance of ethical conduct and feels comfortable reporting any concerns or violations. A strong ethical culture not only attracts top talent but also builds trust among stakeholders, including customers, clients, and the community.

Secondly, a Code of Conduct & Values serves as a risk management tool. It helps our workforce identify potential areas of risk and provides guidance on how to mitigate those risks. By addressing topics such as compliance with laws, conflicts of interest, and protection of sensitive information, a Code of Values helps prevent legal and reputational issues that can arise from unethical behavior.

Lastly, our Code of Conduct & Values is a vital component of robust corporate governance. It provides a framework for our workforce to understand and uphold Therapy Brands’ values, guides decision-making, promotes a positive corporate culture, and mitigates risks. By having a well-communicated and consistently enforced Code of Values, we can build trust, foster a sense of integrity, and contribute to long-term success and sustainability.

OVERVIEW OF OUR COMPLIANCE & RISK MANAGEMENT PROGRAM

Healthcare companies, like Therapy Brands, need a compliance and risk management program to ensure adherence to applicable laws, regulations, and industry standards, as well as to mitigate potential risks. The healthcare industry is highly regulated, and non-compliance can result in severe consequences, including financial penalties, legal liabilities, reputational damage, and loss of trust. A comprehensive compliance and risk management program helps organizations proactively identify, assess, and address compliance and operational risks, ensuring the delivery of high-quality technology and services while safeguarding the organization's reputation and financial well-being.

The Office of Inspector General (OIG) for the U.S. Department of Health & Human Services has outlined seven elements that contribute to an effective compliance program. These elements are:

1. Written Policies and Procedures: A healthcare organization should have comprehensive written policies and procedures that outline the organization's commitment to compliance, provide guidance to workforce members, and address specific areas of risk and regulatory requirements.

Our Compliance & Risk Management program ensures legal and regulatory compliance by establishing policies and procedures that align with applicable laws, regulations, and industry best practices. This includes areas such as patient privacy and data protection (HIPAA), billing practices (CMS guidelines), anti-kickback and fraud regulations (OIG requirements), and quality standards (e.g., ONC certification requirements).

2. Compliance Officer and Compliance Committee: Appointing a designated Compliance Officer and establishing a Compliance Committee demonstrates the organization's commitment to compliance. The Compliance Officer oversees the implementation and maintenance of the compliance program, while the Compliance Committee provides oversight, guidance, and support.

Our Compliance & Risk Management program is led by the Chief Compliance Officer with oversight from the Compliance Council to ensure Therapy Brands' compliance and risk management efforts are comprehensive, effective, and aligned with regulatory requirements and industry best practices.

3. Training and Education: An effective compliance program includes regular training and education initiatives to ensure that workforce members are aware of their compliance obligations, understand applicable laws and regulations, and are knowledgeable about the organization's policies and procedures.

Our Compliance & Risk Management program establishes a culture of compliance and ethical behavior throughout the organization by way of awareness and understanding of regulatory requirements, ethical standards, and the importance of compliance amongst the workforce. This helps foster a positive work environment, ensures consistent adherence to policies and procedures, and reduces the likelihood of non-compliant behavior.

4. Effective Communication: Communication channels should be established to facilitate the flow of compliance-related information throughout the organization. This includes providing guidance, updates on regulations, and opportunities for workforce members to report concerns or seek clarification.

Our Compliance & Risk Management program develops and implements communication plans that outline the objectives, strategies, and timelines for communicating compliance-related information to workforce members. This can include distributing newsletters, email updates, posting materials to the Intranet, or participating in town hall meetings to provide updates on compliance initiatives, regulatory changes, and best practices.

5. Auditing and Monitoring: Regular internal audits and monitoring activities help identify areas of risk, assess compliance with policies and procedures, and detect potential violations. These activities enable the organization to address and correct issues promptly and prevent future non-compliance.

Our Compliance & Risk Management program aims to identify and mitigate potential risks that could impact patient safety, operational efficiency, financial stability, and reputation. It involves conducting risk assessments, implementing risk mitigation strategies, and monitoring ongoing compliance. By proactively working to identify potential risks, we can take preventive measures, implement corrective actions, and reduce the likelihood and impact of adverse events.

6. Reporting and Non-Retaliation: Organizations should establish effective mechanisms for workforce members to report potential compliance concerns or violations without fear of retaliation. Whistleblower protections should be in place to encourage workforce members to come forward and to protect them from adverse actions.

Our Compliance & Risk Management program establishes clear and accessible reporting channels for workforce members to raise compliance concerns or report potential violations. This includes the anonymous hotline, and incident reporting system, as well as designated individuals within the compliance department who can receive and respond to reports. It is essential that our workforce feels comfortable approaching the Compliance and Risk Management team with questions, concerns, or requests for guidance. We encourage a culture of transparency and open communication where everyone is assured that their concerns will be heard and addressed promptly and without fear of retaliation.

7. Response and Corrective Action: A compliance program should include processes for investigating reported concerns, taking appropriate corrective actions, and implementing measures to prevent future violations. This includes promptly addressing identified issues, implementing necessary changes, and monitoring the effectiveness of corrective actions.

Our Compliance & Risk Management program promptly investigates all compliance concerns and makes recommendations on risk mitigation and remediation plans. Our Compliance & Risk Management team provides regular reports to Senior Management and the Board of Directors regarding compliance activities, identified risks, and mitigation

efforts enabling the organization to make informed decisions and allocate necessary resources.

The aforementioned seven elements serve as a framework for Therapy Brands to develop and maintain an effective compliance program, aligning with regulatory expectations and fostering a culture of compliance within the organization.

COMMITMENT

Our commitment to our Code of Conduct & Values begins with an obligation to our customers. Compliance and integrity are vital components of customer centricity. Customers expect that their healthcare technology partner will comply with privacy regulations, protect their client's personal information, and deliver products and services in an ethical and responsible manner. By demonstrating a commitment to our values, we reassure customers that their interests are prioritized and that they can rely on Therapy Brands to operate with the customer at the head of everything we do. We can create a positive and sustainable relationship with our customers, enhancing their satisfaction, loyalty, and overall business success by aligning these principles.

As a workforce member of Therapy Brands, our Code of Values applies to you. Whether you are full-time or part-time, exempt, or non-exempt, employed or contracted, wherever your workplace is located and whatever position you hold, you have an obligation to uphold our Code of Conduct & Values.

ETHICAL DECISION MAKING

Ethical decision-making at work refers to the process of evaluating and choosing actions and behaviors that align with honorable principles and our organizational values. It means considering the potential impact of decisions on various stakeholders, including customers, workforce members, the organization, and the wider society. Ethical decision-making requires workforce members to assess situations objectively, identify potential ethical dilemmas, and choose courses of action that uphold integrity, fairness, honesty, and respect. When we consistently make choices that reflect our values, we are better able to augment a thriving workforce and innovative culture within the organization. To uphold morality in the workplace, workforce members should follow several key principles:

1. Workforce members should prioritize transparency and honesty in all interactions and communications. This means being truthful and providing accurate information, even when faced with challenging situations or difficult conversations. Integrity also entails taking responsibility for one's actions, admitting mistakes, and being willing to learn and grow from them.
2. Workforce members should act with integrity, respecting the rights, dignity, and diversity of others. This means treating colleagues, customers, and stakeholders with fairness, equality, and respect, irrespective of differences in background, beliefs, or characteristics. Workforce members should actively promote inclusivity, foster a positive work environment, and refrain from discriminatory or prejudiced behavior.

3. Workforce members should demonstrate a strong sense of accountability and adhere to organizational policies, procedures, standards, and legal requirements. Workforce members should be mindful of potential conflicts of interest and avoid situations where personal interests may compromise professional judgment. This includes refraining from accepting bribes, kickbacks, or engaging in any activities that could undermine the organization's reputation and/or integrity.
4. Workforce members should proactively report any known or suspected incidents of unethical decision-making or misconduct. This includes reporting instances of discrimination, harassment, fraud, or other behaviors deemed inappropriate. By speaking up and raising concerns through appropriate channels, workforce members contribute to maintaining a culture of integrity and accountability in the workplace.

Tips for Ethical Decision Making: Ethical Decision-Making involves asking yourself the following questions:

1. Is the action and/or decision legal?
2. Is the action and/or decision transparent and honest?
3. Does the action and/or decision reflect our Code of Conduct, Mission Statement, and CARES Values?
4. Does the action and/or decision comply with Company policies, procedures, and standards?
5. Would you proudly and publicly share the action and/or decision?

If you can answer “yes” to every question listed above, you are probably making an ethical decision. If you answered “no” or “maybe” to any of the questions listed above, then it is best to seek guidance from management or the Compliance and Risk Management team.

POINTS OF CONTACT

Amber Thomas, JD, Chief Compliance Officer

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Compliance and Risk Management Team

Compliance@therapybrands.com

<https://therapybrands.sharepoint.com/SitePages/Compliance-Resources.aspx>

To anonymously, if you should so choose, report known or suspected incidents of perceived conflict of interest, fraud, retaliation, misconduct, privacy and/or security infractions, or to obtain clarity on an event that may be cause for concern, reach out to NAVEX (Third-Party Compliance Hotline Provider) by calling toll-free, 844.942.3298 or submit an official report by visiting <https://therapybrands.ethicspoint.com>.

WHISTLEBLOWER PROTECTION AND ANTI-RETALIATION

At Therapy Brands, we will never retaliate against any workforce member who raises a concern or reports a violation in good faith. These protections ensure that workforce members can raise concerns about unethical or unsafe practices without fear of repercussions. This helps safeguard the interests and safety of customers and their patients.

As a Therapy Brands workforce member, you are expected to report incidents of actual or suspected violations of law and company values, policies, procedures, or standards that you observe, or to gain clarity on something that may be cause for concern. Additionally, workforce members are prohibited from retaliating against any other workforce member for reporting or raising such concerns.

Whistleblower protections encourage workforce members to hold their colleagues and superiors accountable when they witness wrongdoing. Anti-retaliation policies ensure that those who report unethical behavior are not penalized and show respect for individuals who exhibit integrity by reporting misconduct. They protect the dignity of workforce members by preventing retaliation for speaking up. Additionally, Whistleblower protections and anti-retaliation policies support excellence by creating an environment where ethical behavior is valued, and unethical actions are addressed promptly. This contributes to our culture of continuous improvement. Whistleblower Protections and Anti-Retaliation Policies are Important for the following reasons:

Ethical Conduct: They encourage and protect individuals who choose to act ethically and report misconduct. This upholds the highest standards of ethical conduct within the organization.

Transparency: Whistleblower protections and anti-retaliation policies promote transparency by allowing concerns to be raised without fear of reprisal. This transparency builds trust among stakeholders.

Risk Mitigation: They help organizations identify and address ethical or legal violations promptly, reducing the risk of costly legal actions, fines, or reputational damage.

Workforce Confidence: Knowing that they can report unethical behavior without fear of retaliation boosts workforce confidence and morale. This, in turn, can lead to a more engaged and productive workforce.

Customer Trust: Customers are more likely to trust organizations that have mechanisms in place to address misconduct and protect whistleblowers. Trust is a crucial asset in customer relationships.

Legal Compliance: Whistleblower protections and anti-retaliation policies may be legally required in some jurisdictions. Compliance with such laws is essential to avoid legal liabilities.

Cultural Impact: These policies help shape an organization's culture by reinforcing the importance of integrity and accountability at all levels.

For more information, please see TBH-P-CORP200 – Whistleblower and Anti-Retaliation Policy.

DIVERSITY AND INCLUSION

Therapy Brands is committed to instilling diversity and inclusion and belonging into our culture and business, as we strive to be recognized not only as the leader in healthcare technology, but also for our intentional efforts to promote a diverse community. All Therapy Brands workforce members are expected to behave in a way that upholds our commitment to diversity and inclusion.

One of our values, Respect, provides that we interact with the highest integrity and respect for others, and honor diversity and inclusivity for all. Diversity and inclusion are crucial for fostering a culture of ethics and integrity within an organization. Additionally, diversity and inclusion are important for the following reasons:

Different Perspectives and Insights: A diverse workforce brings together individuals with a variety of backgrounds, experiences, and perspectives. When diverse voices are included in decision-making processes, ethical considerations are enriched. Diverse teams are more likely to identify potential risks, challenge biases, and offer a broader range of solutions. This diversity of thought helps prevent groupthink and encourages critical thinking, leading to more ethical decision-making.

Enhanced Problem-Solving: Inclusive environments encourage open dialogue and collaboration, allowing workforce members to freely express their ideas and concerns. This inclusivity promotes psychological safety, where workforce members feel comfortable speaking up and discussing ethical dilemmas or potential misconduct. By creating an environment that values diverse perspectives, organizations can tap into the collective intelligence of their workforce and find innovative and ethical solutions to complex problems.

Fairness and Equal Treatment: A culture of ethics and integrity requires treating all individuals with fairness, respect, and dignity. Diversity and inclusion promote equal opportunities for individuals from different backgrounds, ensuring that workforce members are judged based on their skills, merits, and contributions rather than personal characteristics. This fairness and equal treatment contribute to a sense of trust, fairness, and ethical conduct throughout the organization.

Meeting Stakeholder Expectations: in our industry, stakeholders, including customers, clients, investors, and regulatory bodies, increasingly expect organizations to demonstrate a commitment to diversity, equity, and inclusion. A company that values diversity and inclusion is seen as socially responsible and aligned with the ethical values of its stakeholders. This alignment enhances the organization's reputation, credibility, and long-term success.

Tips for Compliance

Microaggressions are everyday comments or actions with conscious or unconscious derogatory messages. They are almost always directed against specific groups, such as women, immigrants, ethnic minorities, LGBTQIA+.

Microaggressions have various characteristics and often happen unconsciously. For example, “where do you come from?” may send the message to the recipient, “you are different” or “you do not belong here.” People who have never experienced discrimination themselves often know little about the challenges that some groups face. To prevent microaggressions, workforce members should review the Employee Handbook and be sure to complete all required Compliance training that educates workforce members on how to become aware of their own stereotypes and stop them from entering the workplace.

For more information, please see the Equal Employment Opportunity section of the Therapy Brands Employee Handbook.

DISCRIMINATION, BULLYING, AND HARASSMENT

We champion non-discriminatory practices throughout the workforce and customer lifecycle, caring for every person regardless of race, national origin, color, religion, disability, sex, orientation, or familial status. All Therapy Brands workforce members are prohibited from engaging in any behavior that is discriminatory, bullying, or harassing. This expectation is important for the following reasons:

Fairness and Equal Treatment: A culture of compliance and integrity requires treating all individuals with fairness, respect, and equal opportunities. Anti-discrimination, anti-bullying, and anti-harassment policies and practices ensure that individuals are evaluated and treated based on their merits, skills, and qualifications, rather than personal characteristics such as race, gender, age, religion, or sexual orientation. This promotes a sense of fairness and justice, which are fundamental ethical principles.

Respect: A culture of ethics and integrity requires treating all individuals with respect and upholding their dignity. It recognizes that every person deserves to be treated with fairness, dignity, and kindness. Discrimination, bullying, and harassment undermine these values by creating an environment of unfairness, fear, intimidation, and disrespect. A culture that values respect upholds the ethical belief that all individuals, regardless of their backgrounds, have equal worth and deserve equal opportunities and protection against discrimination, bullying, and harassment.

Inclusive and Engaged Workforce: Discrimination, bullying, and harassment can create divisions, alienation, and a hostile work environment that erodes psychological safety. In contrast, an inclusive culture promotes collaboration, trust, and workforce engagement. When workforce members feel included, valued, and respected, they are more likely to be committed to upholding organizational values, deliver outstanding quality, and drive excellence and optimal results. This fosters a positive work environment and enhances the overall ethical climate of the organization.

Compliance with Legal and Regulatory Requirements: Anti-discrimination, anti-bullying, and anti-harassment are not only ethical imperatives but also a legal and regulatory obligation in many jurisdictions. Organizations that fail to address and prevent discrimination, bullying, and harassment may face legal consequences, reputational damage, and financial liabilities. By actively promoting respectful and safe work environments, organizations demonstrate their commitment to compliance with laws and regulations, reinforcing their reputation as ethical and responsible entities.

Reputation and Brand Image: Organizations that tolerate or overlook discrimination, bullying and harassment risk significant damage to their reputation and brand image. In our interconnected world, news of unethical behavior can spread rapidly, negatively impacting public perception and customer trust. Conversely, an organization that prioritizes the safety and respect of their workforce creates a positive reputation as an ethical employer that values the well-being and dignity of its employees.

Ethical Decision-Making: Discrimination, bullying, and harassment undermine the ethical decision-making process. When individuals are subjected to discrimination, mistreatment, disrespect, or feel unsafe, their ability to engage in open dialogue, express diverse perspectives, and make ethical choices is hindered.

Tips for Compliance

When determining whether a behavior is discriminatory, bullying, or harassing, ask yourself the following:

1. Is it unwelcome conduct?
2. Does the conduct make others uncomfortable?
3. Is it based on a protected class (e.g., race, religion, sex, national origin, age, disability, genetic information)?
4. Is the behavior severe or pervasive enough to create an intimidating, hostile, or abusive work environment?

If you answered “yes” or “maybe” to any of these questions, you should report it to your manager or Compliance immediately.

For more information, please see the Employee Conduct and Work Rules and Sexual and Other Unlawful Harassment sections of the Therapy Brands Employee Handbook.

CONFLICTS OF INTERESTS

An actual or potential conflict of interest occurs when a workforce member is in a position to influence a decision that may result in a personal gain for that individual or for a relative as a result of business dealings with Therapy Brands. For the purposes of this policy, we define a relative as any person who is related by blood or marriage, or whose relationship with the employee is similar to that of persons who are related by blood or marriage.

If you have any influence on transactions involving purchases, contracts, or leases, it is imperative that you disclose this fact to the Legal or Compliance team of Therapy Brands as

soon as possible. By alerting us to the existence of any actual or even a potential conflict of interest, we can establish safeguards to protect all parties.

The potential for personal gain is not limited to situations where an employee or relative has significant ownership in a firm with which Therapy Brands does business. Personal gains can also result from situations where a workforce member or relative receives a kickback, bribe, substantial gift, or special consideration as a result of a transaction or business dealings involving Therapy Brands. It is prohibited for a workforce member to initiate or otherwise start a personal relationship with a customer, supervisor, or subordinate employee.

Impaired Objectivity: Conflicts of interest may compromise the objectivity and impartiality of individuals involved in decision-making processes. When individuals have personal interests that may influence their judgment or actions, they may prioritize their own interests over those of Therapy Brands or its stakeholders, including customers and colleagues. This can lead to biased decision-making, compromised integrity, and a loss of trust in the organization.

Compromised Decision-Making: Conflicts of interest may compromise the ethical decision-making process. When individuals are influenced by personal interests, they may make choices that are not in the best interest of the Therapy Brands or its stakeholders, including customers and colleagues. This can result in suboptimal outcomes, missed opportunities, and even legal or ethical violations. Conflicts of interest can undermine the fairness, transparency, and integrity of decision-making, eroding trust within the organization.

Legal and Regulatory Consequences: Conflicts of interest may result in legal and regulatory consequences. Many jurisdictions have laws and regulations in place to prevent and address conflicts of interest, particularly in areas such as corporate governance, finance, and procurement. Failure to identify, disclose, and manage conflicts of interest may lead to legal disputes, regulatory sanctions, financial penalties, and damage Therapy Brands' standing within the industry.

Erosion of Workforce Morale and Trust: Conflicts of interest may create a perception of unfairness and favoritism within the organization. When workforce members witness instances where personal interests supersede merit-based decision-making, it can undermine morale, create resentment, and damage the overall culture of trust and collaboration.

Tips for Compliance

1. Be careful accepting gifts from a supplier, service provider, or customer, especially when the gift is of high value.
2. Ensure your relationships do not create bias or a perception of bias.
3. Do not use or share confidential information or proprietary information outside of Therapy Brands unless for business purposes pursuant to a confidentiality agreement.
4. Do not engage in other jobs or business interests that impact your ability to do your job or create competition for Therapy Brands.

You have the obligation to report any actual or potential conflict of interest to Compliance.

For more information, please see the Business Ethics and Conduct; Conflicts of Interest; Outside Employment; and Personal Relationships Policy sections in the Therapy Brands Employee Handbook.

COMPLIANCE TRAINING AND EDUCATION

Compliance training and education fosters a culture of accountability by clarifying the responsibilities and expectations regarding compliance. It teaches workforce members the importance of adhering to policies and procedures and holding themselves and their colleagues responsible for compliance-related tasks. Through training, workforce members learn that culpability extends beyond individual tasks to include the ethical and legal aspects of their work.

At Therapy Brands, we expect all workforce members to timely complete all mandatory compliance training and education to ensure they are equipped with the knowledge, skills, and ethical framework needed to uphold our organizational values in their day-to-day work. Compliance training and education is important for the Therapy Brands' workforce for several reasons:

Legal and Regulatory Compliance: Health care related laws and regulations require organizations to adhere to specific standards, guidelines, and requirements. Compliance training and education ensures that the workforce is aware of their legal obligations, understands the regulations relevant to their roles, and holds themselves accountable. This helps the organization avoid legal ramifications, penalties, and reputational damage that may arise from non-compliance.

Risk Mitigation: Compliance training and education helps the workforce identify and understand potential risks and unethical practices within their respective work environments. By providing its workforce with the necessary knowledge and skills, organizations can mitigate risks related to fraud, data breaches, conflicts of interest, discrimination, and other compliance-related issues.

Ethical Behavior: Compliance training and education promotes ethical behavior and integrity amongst employees. It provides guidance on core principles, values, and expected conduct in the workplace. By raising awareness about ethical dilemmas and ethical decision-making processes, employees are better equipped to make ethical choices and act in accordance with the organization's values.

Workforce Accountability: Compliance training and education establishes a foundation of accountability within the organization. Workforce members understand their obligations and the associated consequences of non-compliance. This encourages a culture of personal culpability, where workforce members actively contribute to maintaining a compliant and ethical work environment. Compliance training and education additionally helps create a sense of collective responsibility, fostering an organizational culture where ethical conduct is valued and upheld.

Protection of Reputation: Compliance training and education plays a crucial role in protecting the organization's reputation. When workforce members understand and adhere to compliance standards, they bestow a positive and trustworthy image of the organization. Compliance violations can significantly damage an organization's reputation and erode customer and stakeholder confidence. Compliance training and education ensures that workforce members are equipped with the knowledge, tools, and resources to safeguard the organization's reputation through ethical conduct.

Continuous Learning and Improvement: Compliance training and education provides an opportunity for ongoing learning and improvement within the organization. It keeps workforce members updated on evolving regulations, industry standards, and best practices. This helps organizations adapt to changes in compliance requirements, reduce vulnerabilities, and enhance overall compliance effectiveness.

For more information, see TBH-P-CMP900 Training Policy.

ETHICAL AND COMPASSIONATE INTERACTIONS WITH CUSTOMERS

Ethical and compassionate interactions with customers are at the core of customer centricity. Operating with the customer at the head of what we do means prioritizing their well-being, which includes protecting customers by ensuring they are operating in a compliant matter. Ethical and compassionate interactions demonstrate a genuine commitment to understanding and addressing customer issues, building trust, and delivering an exceptional customer experience.

At Therapy Brands, we expect our workforce members to engage in ethical and compassionate interactions with customers. Ethical and compassionate interactions reflect the value of respect for others. They involve treating customers with the highest integrity and respect, acknowledging their diverse backgrounds and perspectives, and ensuring inclusivity for all. Respecting customers' rights, opinions, and concerns is fundamental to building positive relationships and fostering trust. Ethical and compassionate interactions contribute to excellence by creating positive customer experiences and are important for the following reasons:

Customer Satisfaction: Ethical and compassionate interactions enhance customer satisfaction. When customers feel valued, heard, and respected, they are more likely to be satisfied with their interactions and overall experience. Satisfied customers are more likely to become repeat customers and brand advocates.

Customer Loyalty: Consistently ethical and compassionate interactions foster customer loyalty. Customers who feel a strong connection with a brand or company based on positive interactions are more likely to remain loyal and continue doing business with that organization.

Reputation: Ethical and compassionate interactions contribute to a positive reputation for the organization. Word-of-mouth recommendations and positive reviews from satisfied customers can enhance the company's standing in the market.

Workforce Morale: Workforce members who engage in ethical and compassionate interactions with customers often have higher job satisfaction and morale. They feel a sense of purpose and pride in their work, knowing that they are positively impacting customers' lives.

Business Growth: Satisfied, loyal customers are more likely to contribute to the growth of the business through repeat purchases and referrals. Ethical and compassionate interactions directly support business growth and sustainability.

Ethical Responsibility: Organizations have an ethical responsibility to treat customers fairly, honestly, and with compassion. Ethical interactions ensure that the organization upholds its moral obligations and ethical standards.

For more information, please see the Employee Conduct and Work Rules section of the Therapy Brands Employee Handbook.

DATA PRIVACY AND SECURITY

Protecting customer and patient data privacy and security is a fundamental aspect of our organizational values. Operating with the customer at the head of what we do means respecting their trust and safeguarding their sensitive information. Ensuring that their data is kept private necessitates treating individuals with the highest integrity and respect by protecting their personal and sensitive information.

Protecting customer and patient data is a service to both communities and the organization itself. When patients trust that their data will be handled securely, they're more likely to seek needed therapy services without fear of stigma. Every Therapy Brands workforce member is required to comply with all applicable privacy and security laws, as well as any company policies, procedures, or standards designed to ensure data privacy and security. Protecting privacy and securing data is important to our workforce for the following reasons:

Legal and Ethical Responsibility: failing to protect customer data can result in legal consequences, including fines and penalties, and can damage an employee's professional reputation.

Trust and Reputation: trust is a valuable asset, and maintaining it is crucial for the organization's reputation and their own professional relationships.

Tips for Compliance

1. Learn how to spot phishing attacks. Cybercriminals cast wide nets with generic phishing attempts, knowing that all it takes is one person to click on a link or download an attachment. You can spot phishing attacks by looking for common red flags like poor grammar and spelling, threatening or urgent language, and unrealistic promises of money or prizes. Never assume someone is who they say they are. Treat all requests for information or money with skepticism.

2. Respect the access you've been granted. Every member of our organization has been granted certain levels of access to data, networks, and secured areas. Every member of our organization is required to respect that access by never allowing anyone to use their credentials and by ensuring secure doors remain locked.
3. Use situational awareness. If you happen to work from a remote location, mind your surroundings. Keep an eye out for shoulder surfers who might try to peek at your screen. Use discretion when talking on the phone. If you access public Wi-Fi, use a virtual private network, or VPN, which gives you an encrypted connection and prevents criminal hackers from intercepting your internet traffic and stealing data.
4. Never plug in random USB devices. A seemingly harmless USB flash drive you found in the hallway may be a targeted attack. Cybercriminals use USB drives and other devices to spread malware by planting them in public places. All it takes is one curious person to find it and plug it into their computer.
5. Report all security incidents immediately. A phishing email, a suspicious package, a secured door left unlocked—anything that might seem off—must be reported. Failing to report security incidents, big or small, prevents us from mitigating any potential damages and ensuring the incident doesn't happen again. If you're unsure how to report incidents, please ask.
6. Always follow policy. We have procedures in place for how data gets collected, stored, transferred, and destroyed. We have policies that regulate what devices may access our networks, which apps may be installed, how passwords should be created, and so on. Circumventing policies for any reason, even if it seems minor, could undermine our efforts to maintain the security and privacy of our employees, clients, and business associates.
7. Take data protection personally. Personal data represents the digital DNA of people. When that information is compromised or inappropriately altered, the damage could lead to a long, painful recovery. This isn't only about our organization; in our personal lives, we all trust multiple organizations with our confidential information, and we expect them to protect it by any means necessary. Use that mindset here at work and consider the ramifications of mishandling data or falling for a phishing scam and other attacks.

For more information, please see TBH-P-SEC500 Data Incident and Breach Notification Policy, TBH-P-SEC100 Information Security Policy, and TBH-P-SEC110 Incident Response Policy.

QUALITY ASSURANCE

Quality assurance ensures that products and services consistently meet or exceed customer expectations. By maintaining high standards of quality, organizations demonstrate their commitment to putting the customer's needs and satisfaction first. Quality assurance also involves taking responsibility for the quality of work and holding oneself and others accountable for meeting established organizational standards and ensures that workforce members are responsible for the quality of their output and are answerable for any deviations from established quality criteria.

Therapy Brands workforce members are expected to have and follow quality assurance procedures in their day-to-day work. Quality assurance demonstrates respect for customers and colleagues. It involves delivering products and services that are free from defects, errors, or deficiencies, which shows respect for the recipient of those products or services. It also respects the work of colleagues by ensuring that it meets quality standards. It also means executing tasks with outstanding quality, rigor, and attention to detail. It is about continuously striving for optimal results and driving excellence in all aspects of work.

Lastly, quality assurance is a form of service to both customers and each other. It ensures that customers receive high-quality, reliable products and services that promote their growth and development. Internally, it supports colleagues by providing them with quality input and output that enables them to excel in their roles. Further, quality assurance is important for the following reasons:

Customer Satisfaction: Quality assurance ensures that products and services consistently meet or exceed customer expectations. Satisfied customers are more likely to remain loyal, make repeat purchases, and recommend the organization to others.

Risk Mitigation: Quality assurance helps identify and address potential issues and risks early in the process, reducing the likelihood of costly defects, recalls, or customer complaints. It also minimizes the risk of legal and regulatory compliance breaches.

Operational Efficiency: By setting and adhering to quality standards, organizations can optimize their processes and workflows. This leads to increased operational efficiency, reduced waste, and cost savings.

Reputation: Maintaining a reputation for high-quality products and services enhances the organization's standing in the market and can give it a competitive edge.

Employee Morale: Employees take pride in delivering high-quality work. A focus on quality assurance can boost workforce morale and job satisfaction, as it aligns with the value of excellence.

Continuous Improvement: Quality assurance is a continuous process of monitoring and improvement. It encourages organizations to constantly evaluate and enhance their processes and products to stay competitive and relevant.

FRAUD, WASTE, AND ABUSE

Service-oriented organizations recognize the importance of preventing fraud, waste, and abuse as a means of standing in service to both customers and society. It promotes growth and development by ensuring that healthcare resources are available to those who truly need them, instead of being misappropriated through fraudulent activities. We hold ourselves accountable by accepting responsibility for ensuring that healthcare resources are used appropriately and holding individuals and systems accountable for detecting and preventing fraudulent and/or wasteful activities.

All Therapy Brands' workforce members are expected to combat fraud, waste, and abuse in the healthcare system. Preventing healthcare fraud, waste, and abuse is important for the following reasons:

Cost Reduction: Fraud, waste, and abuse in healthcare can lead to significant financial losses for healthcare organizations, insurers, and patients. Preventing these activities helps reduce the overall cost of healthcare and ensures that resources are used efficiently.

Protection of Patients: Fraud, waste, and abuse can harm patients by leading to unnecessary or unsafe medical treatments and interventions. Preventing these practices safeguards patients' health and well-being.

Fairness and Equity: Fraud, waste, and abuse prevention promotes fairness and equity in the distribution of healthcare resources. It ensures that resources and funds are allocated based on medical necessity rather than fraudulent claims or unnecessary procedures.

Legal Compliance: Fraud, waste, and abuse prevention is an ethical responsibility expected of healthcare organizations. Fraudulent activities can result in legal and regulatory consequences, including fines and penalties, for the organization and the individual(s) participating in the misconduct.

Reputation: Fraud, waste, and abuse prevention builds a reputation for ethical conduct and responsible stewardship of resources. This enhances trust among patients, providers, and payers.

Resource Allocation: Fraud, waste, and abuse prevention allows healthcare organizations to allocate resources more effectively toward patient care, research, and improving healthcare outcomes.

Sustainability: Fraud, waste, and abuse prevention contributes to the long-term sustainability of healthcare systems by ensuring that resources are available for future generations.

For more information, please see TBH-P-RCM002 RCM Fraud, Waste & Abuse.

FINANCIAL INTEGRITY

Financial integrity is essential for maintaining trust with customers, investors, employees, and vendors. When we operate with financial integrity, we ensure that customer transactions and financial interactions are conducted honestly and transparently. This aligns with our principle of customer centricity, as customers can trust that their financial interests are protected and that we are acting in their best interest.

Accordingly, all Therapy Brands workforce members are expected to accurately record financial transactions in accordance with generally accepted accounting principles and company policies; safeguard company assets and resources from misuse, theft, or unauthorized access; avoid conflicts of interest that may compromise financial integrity; and report any suspected financial misconduct promptly through established channels.

Financial integrity is critically important for several reasons:

Legal Compliance: Maintaining financial integrity ensures that a company complies with applicable laws and regulations. Failure to do so can lead to legal consequences, including fines, penalties, and legal actions. Employees who engage in financial misconduct can also face legal repercussions.

Reputation: Financial integrity is closely tied to a company's reputation. A reputation for ethical and transparent financial practices can build trust with customers, investors, and stakeholders. Conversely, financial impropriety can damage a company's reputation, making it harder to attract customers and investors, and potentially leading to a loss of business.

Investor Confidence: Investors want to have confidence in a company's financial management. Financial integrity, including accurate financial reporting, transparency, and honesty, is essential for maintaining this confidence.

Financial Stability: A company's financial integrity is crucial for its long-term stability and sustainability. Financial misconduct, such as embezzlement or fraud, can lead to financial instability, even bankruptcy. This instability can have devastating consequences for employees, including job loss and financial hardship.

Employee Trust: Employees want to work for companies that demonstrate financial integrity. When employees believe that their company is financially stable and ethical, they are more likely to have trust in their employer. This trust can contribute to higher employee morale, job satisfaction, and retention.

Ethical Culture: Financial integrity is a key component of an ethical corporate culture. Companies that prioritize financial integrity are more likely to have strong ethical values and practices throughout the organization. This, in turn, fosters a positive work environment where employees feel proud of their company's values and are more likely to act ethically in their roles.

Competitive Advantage: Companies with a reputation for financial integrity often have a competitive advantage. They can attract customers who value ethical business practices, as well as investors who see the company as a safe and trustworthy investment. This advantage can contribute to long-term growth and success.

Personal Ethics and Responsibility: For employees, personal financial integrity is essential. Engaging in financial misconduct not only puts the company at risk but also jeopardizes the employee's own career and reputation. Employees who maintain personal financial integrity demonstrate responsibility and trustworthiness, qualities that can contribute to career advancement.

PROTECTING COMPANY ASSETS AND PROPERTY

When assets are safeguarded, it ensures the continuity and reliability of products and services, which is vital for customer satisfaction and organizational excellence. Operating

without disruptions due to asset losses or damage allows the organization to consistently meet customer needs. Workforce members are responsible for the assets under their care, and they hold themselves and others accountable for maintaining the security and integrity of these resources. Protecting company assets and property is important for the following reasons:

Financial Stability: Assets and property often represent a significant portion of a company's value. Protecting them is essential for maintaining financial stability. Losses due to theft, damage, or misuse of assets can have severe financial consequences, including reduced profitability and investor value.

Operational Continuity: Assets and property are critical to the day-to-day operations of an organization. Ensuring their protection helps maintain operational continuity, preventing disruptions that can affect customers and the ability to deliver products and services.

Legal Compliance: In many cases, organizations are legally obligated to protect certain assets, such as customer data or intellectual property. Failure to do so can result in legal and regulatory consequences, including fines and penalties.

Reputation: Losses or damage to company assets can negatively impact the organization's reputation. Customers, investors, and other stakeholders may lose trust in an organization that cannot protect its resources.

Resource Efficiency: Protecting assets and property is an efficient use of resources. It minimizes the need for costly replacements or repairs, allowing the organization to allocate resources more effectively.

Workforce Welfare: Protecting company assets can also be seen as a way of safeguarding the jobs and livelihoods of workforce members and asset protection contributes to the stability of the organization.

For more information, please see TBH-P-SEC200 Acceptable Use Policy.

LAWS, RULES, REGULATIONS, AND POLICIES/PROCEDURES

Compliance ensures that products and services are provided to customers in accordance with relevant laws, rules, and regulations. This not only protects customers' rights and interests but also contributes to their trust and confidence in the organization's offerings.

Adherence to laws, rules, and regulation signifies a commitment to upholding the rule of law and the rights of individuals. It exemplifies the importance of engaging with integrity while showing regard for the rights and interests of customers, colleagues, and stakeholders. Complying with laws, rules, and regulations guarantees that both individuals and organizations respect societal norms and adhere to legal frameworks. The significance of compliance with laws, rules, regulations, and organizational policies/procedures is underscored by the following reasons:

Legal and Regulatory Consequences: Compliance with applicable requirements helps organizations avoid costly legal and regulatory consequences associated with non-compliance; such consequences include fines, penalties, and legal actions.

Risk Mitigation: Compliance with applicable requirements reduces the risk of legal and financial issues that can negatively impact an organization's stability and reputation. It mitigates the potential for regulatory fines, lawsuits, and reputational damage.

Ethical Conduct: Compliance with applicable requirements reflects ethical conduct by adhering to societal norms and legal requirements. It demonstrates a commitment to acting with integrity, transparency, and responsibility.

Reputation: Organizations that comply with laws and regulations are more likely to maintain a positive reputation in the eyes of customers, investors, and stakeholders. A good reputation can enhance trust and loyalty.

Efficiency: Compliance with applicable requirements helps to streamline operations by providing clear guidelines for conducting business activities. It supports efficiency and consistency in processes.

Customer Trust: Compliance with applicable requirements assures customers that the organization operates with their best interests in mind, reinforcing trust and confidence in its products and services.

Stakeholder Confidence: Investors and stakeholders are more likely to have confidence in an organization that demonstrates a commitment to legal and ethical conduct through compliance.

Long-Term Sustainability: Compliance with applicable requirements contributes to the long-term sustainability of an organization by reducing legal risks, ensuring operational stability, and protecting its social license to operate.

For more information, please see TBH-P-PPL200 Sanction Policy.

ANTI-KICKBACK STATUTE

The Federal anti-kickback statute prohibits entities involved in Federal health care program business from engaging in some practices that are common in other business sectors, such as offering or receiving gifts to reward past or future referrals. As a general matter, the Federal anti-kickback statute is an intent-based, criminal statute that prohibits remuneration, whether monetary, in-kind, or in other forms, in exchange for referrals of Federal health care program business.

More specifically, under the Federal anti-kickback statute, it is a criminal offense to knowingly and willfully offer, pay, solicit, or receive any remuneration to induce, or in return for, the referral of an individual to a person for the furnishing of, or arranging for the furnishing of, any item or service reimbursable under a Federal health care program. The statute's prohibition also extends to remuneration to induce, or in return for, the purchasing,

leasing, or ordering of, or arranging for or recommending the purchasing, leasing, or ordering of, any good, facility, service, or item reimbursable by a federal health care program.

The statute covers activity occurring directly or indirectly as well as overtly or covertly in all instances. For purposes of the Federal anti-kickback statute, “remuneration” includes anything of value, whether in cash, in kind, or other form. By way of example only, remuneration may take the form of cash, cash equivalents, cost-sharing waivers or subsidies, an opportunity to earn a fee, items, space, equipment, and services—regardless of the amount of remuneration—and in some circumstances, where the remuneration has been determined to be fair market value in an arm’s-length transaction.

The statute has been interpreted to cover any arrangement where one purpose of the remuneration is to induce referrals for items or services reimbursable by a federal health care program. Violation of the Federal anti-kickback statute constitutes a felony punishable by a maximum fine of \$100,000, imprisonment up to 10 years, or both. Conviction also will lead to mandatory exclusion from Federal health care programs, including Medicare and Medicaid. Liability under the Federal anti-kickback statute is determined separately for each party involved. In addition, a person who commits an act described in section 1128B(b) of the Social Security Act (the “Act”) may be subject to False Claims Act liability⁴ and civil monetary penalties (CMPs).⁵ OIG also may initiate administrative proceedings to exclude such person from Federal health care programs.

Compliance with the Anti-Kickback Statute helps ensure that decisions made within a healthcare organization are driven by the best interests of our customers, their patients, and any other healthcare consumer. The statute prevents improper acquisition or relinquishing of financial incentives that could influence medical decisions to the detriment of the healthcare system.

All Therapy Brands’ workforce members are expected to understand and comply with the requirements under the Anti-Kickback Statute. It is important for Therapy Brands’ workforce members to comply with the Anti-Kickback Statute for the following reasons:

Legal Consequences: Non-compliance with the Anti-kickback Statute can result in legal consequences, including fines, penalties, and criminal and/or civil charges. Participating organizations and individuals can encounter severe legal repercussions for engaging in kickback schemes.

Ethical Standards: Compliance with the Anti-Kickback Statute reflects adherence to ethical standards in healthcare. It emphasizes the importance of ethical behavior and responsible financial conduct within the industry.

Reputation: Compliance with the Anti-Kickback Statute maintains a positive reputation, both with patients and within the healthcare community. A reputation for ethical conduct and integrity is crucial for building trust and confidence.

Quality of Care: Compliance with the Anti-Kickback Statute helps preserve the quality of healthcare services by ensuring that medical decisions are not negatively influenced or impacted by financial incentives or kickback arrangements. This, in turn, supports optimal patient outcomes.

Trust and Confidence: Compliance with the Anti-Kickback Statute ensures patient, provider, and stakeholder trust and confidence in healthcare organizations that demonstrate a commitment to legal and ethical adherence.

Long-Term Sustainability: Compliance with the Anti-Kickback Statute contributes to the long-term sustainability of healthcare organizations by minimizing legal risks, preserving their reputation, and ensuring the delivery of quality patient care.

Tips for Compliance

When attempting to identify problematic arrangements under the Federal anti-kickback statute, some relevant inquiries to explore and consider can include the following:

Issue	Key Questions
Relationship	What degree of influence do the parties have, directly or indirectly, on the generation of Federal health care program business for each other?
Selection	Were parties selected to participate in an arrangement in whole or in part because of their past or anticipated referrals?
Determination of Remuneration	Does the remuneration take into account, either directly or indirectly, the volume or value of business generated? Is the remuneration conditioned in whole or in part on referrals or other business generated between the parties? Is the arrangement itself conditioned, either directly or indirectly, on the volume or value of Federal health care program business? Is there any service provided other than referrals?
Value of the remuneration	Is the remuneration fair market value in an arm’s-length transaction for legitimate, reasonable, and necessary services that are actually rendered? Is the entity paying an inflated rate to a potential referral source? Is the entity receiving free or below-market-rate items or services from a provider, supplier, or other entity involved in the health care business? Is compensation tied, either directly or indirectly, to Federal health care program reimbursement? Is the determination of fair market value based upon a reasonable methodology that is uniformly applied and properly documented?
Items or Services Provided	Are the items and services actually needed and rendered, commercially reasonable, and necessary to achieve a legitimate business purpose?
Federal Program Impact	Does the remuneration have the potential to affect costs to any of the Federal health care programs or their beneficiaries? Could the remuneration lead to overutilization or inappropriate utilization?

Clinical Decision Making	Does the arrangement or practice have the potential to interfere with, or skew, clinical decision making? Does the arrangement or practice raise patient safety or quality of care concerns? Could the payment structure lead to cherry-picking healthy patients or lemon-dropping patients with chronic or other potentially costly conditions to save on costs?
Steering	Does the arrangement or practice raise concerns related to steering patients or health care entities to a particular item or service, or steering to a particular health care entity to provide, supply, or furnish items or services?
Potential Conflicts of Interest	Would acceptance of the remuneration diminish, or appear to diminish, the objectivity of professional judgment? If the remuneration relates to the dissemination of information, is the information complete, accurate, and not misleading?
Documentation	Is the arrangement properly and fully documented in writing? Are the parties documenting the items and services they provide? Are the entities monitoring items and services provided? Are arrangements actually conducted according to the terms of the written agreements (when written to comply with the law)?

For more information, please see TBH-P-CMP200 Anti-Kickback Statute.

GIFTS, GRATUITIES AND ENTERTAINMENT

Inappropriate or excessive gifts, gratuities, or entertainment can lead to ethical dilemmas, conflicts of interest, and legal issues. Therefore, organizations must establish clear policies and guidelines to ensure that such practices align with their values and ethical standards. Transparent record-keeping and oversight mechanisms are also crucial to maintain accountability and prevent abuse.

When done appropriately, gifts and entertainment can enhance customer and workforce member experiences. They can be used to express gratitude to valued customers and associates, strengthen relationships, and demonstrate appreciation for their loyalty. However, it's essential to ensure that such practices do not compromise the organization's integrity. Workforce members who handle such interactions must be accountable for ensuring they remain within reasonable and appropriate boundaries, adhere to company policies, and avoid situations that could give rise to conflicts of interest or ethical concerns.

Gift-giving should be non-discriminatory and should not create a perception of favoritism. Avoiding inappropriate gifts, gratuities, and entertainment is important for the following reasons:

Ethical Conduct: Avoiding such practices aligns with ethical standards and maintains the organization's integrity. It ensures that business decisions are made based on merit and ethical considerations rather than influenced by gifts or favors.

Prevention of Conflicts of Interest: Inappropriate gifts and entertainment can create real or perceived conflicts of interest, compromising the impartiality and fairness of business transactions. Avoiding them helps prevent such conflicts and ensures that decisions are made in the best interests of all stakeholders.

Transparency: Transparency is essential in business relationships. Avoiding inappropriate gifts and entertainment promotes transparency by eliminating potential hidden agendas or obligations associated with receiving or giving gifts.

Fairness and Inclusivity: Avoiding inappropriate gifts and entertainment promotes fairness by treating all stakeholders equally and without bias. It ensures that no one is disadvantaged or excluded based on their ability to provide or accept gifts.

Legal Compliance: In some healthcare environments, giving and accepting inappropriate gifts and entertainment can have legal implications, especially if they violate the federal or state Anti-Kickback laws or regulations. Avoidance helps organizations remain compliant with legal requirements.

Reputation: Maintaining a reputation for ethical conduct and fair business practices is crucial for building trust with customers, employees, investors, and partners. Avoiding inappropriate gifts and entertainment supports this positive reputation.

Tips for Compliance

When a gift or entertainment is given or received, it should be done without any expectations of something in return. If there is an intention that you will give or get something in return, it's no longer a gift and becomes a bribe. Even if there is no expectation of something in return, there could be a perception of something underhanded or unethical. If you're unsure, you should disclose the gift, entertainment, or gratuity to Compliance or Legal for an official determination.

Generally Acceptable	Generally Unacceptable
Gifts that fall within the limits laid out by company policy	Gifts exceeding the value stipulated in your policy without prior approval
Gifts of nominal value bearing the organization's logo (e.g., swag)	Gifts to government officials
Perishable gifts	Gifts intended to influence business decisions
Gifts approved by Compliance	Gifts that may be considered bribes
Modest business meals	Gifts that you have requested
	Gift cards or other cash equivalents that must be treated as income under the Internal Revenue Code

For more information, please see the Conflicts of Interest Section of the Therapy Brands Employee Handbook.

VENDOR RELATIONS

Avoiding conflicts of interest ensures that vendor selection is based on what's best for the organization and our customers rather than personal or biased considerations. Making vendor selections free from conflicts of interest promotes excellence by ensuring that vendors are chosen based on their qualifications, capabilities, and ability to deliver outstanding quality.

It is expected that all Therapy Brands workforce members avoid conflicts of interests when recommending or selecting a particular vendor. Additionally, all vendors should be reviewed and receive necessary approvals before beginning work.

Avoiding conflicts of interest in vendor selection prevents decisions that may lead to suboptimal results and is important for the following reasons:

Fairness: Avoiding conflicts of interest promotes fairness in vendor selection processes. It ensures that all vendors have an equal and unbiased opportunity to compete for business.

Objectivity: Conflicts of interest can lead to subjective decision-making, which may not always align with the best interests of the organization or its customers. Avoidance of such conflicts ensures objectivity in vendor selection.

Trust: Vendors chosen without conflicts of interest inspire trust among customers and stakeholders. Trust is crucial for building strong and lasting business relationships.

Risk Mitigation: Conflicts of interest can create legal and reputational risks for organizations. Avoiding them helps mitigate these risks and ensures compliance with ethical and legal standards.

Quality and Value: Selecting vendors based on their qualifications and merits rather than personal relationships or interests typically results in better quality products or services and better value for the organization.

Transparency: Avoiding conflicts of interest ensures that vendor selection processes are transparent and can withstand scrutiny from internal and external stakeholders.

Ethical Conduct: Avoidance of conflicts of interest aligns with ethical standards and principles of integrity. It demonstrates a commitment to ethical conduct in all business dealings.

Long-Term Sustainability: Making vendor selections free from conflicts of interest contributes to the long-term sustainability of the organization by minimizing risks and ensuring that vendors are chosen based on their ability to deliver long-term value.

For more information, please see TBH-P-CORP300 Vendor Management Policy and the Conflicts of Interest section of the Therapy Brands Employee Handbook.

DOING BUSINESS WITH GOVERNMENT ENTITIES AND OFFICIALS AND POLITICAL CONTRIBUTIONS

Compliance in this area ensures that business interactions with government entities and officials are transparent and ethical, safeguarding the interests of the public and the organization. Respecting laws and regulations governing government interactions reflects a commitment to the highest integrity. When interacting with government employees, certain sales and marketing practices that may be acceptable in a purely commercial setting may be unacceptable or even against the law. As a general matter, Workforce Members should not provide gifts, entertainment, or anything of monetary value to government employees or agencies unless an exception has been approved by Legal and/or Compliance. Compliance with laws and regulations regarding doing business with government entities and officials, including political contributions, is important for the following reasons:

Legal Consequences: Non-compliance with these laws can result in severe legal consequences, including fines, penalties, legal actions, and damage to an organization's reputation.

Ethical Conduct: Compliance upholds ethical standards and demonstrates a commitment to integrity in business dealings. It ensures that decisions and actions are not unduly influenced by political contributions or unethical lobbying.

Transparency: Compliance ensures that interactions with government entities and officials are transparent and that all stakeholders can understand and trust the processes and decisions involved.

Fair Competition: Compliance fosters fair competition by preventing situations where organizations gain advantages through improper lobbying or contributions. It helps maintain a level playing field for all businesses.

Public Trust: Complying with laws and regulations in this area is essential for building and maintaining public trust. Customers and stakeholders expect organizations to engage with government entities and officials ethically and responsibly.

Risk Mitigation: Compliance helps mitigate legal and reputational risks associated with improper lobbying, political contributions, or unethical government interactions.

Long-Term Sustainability: Ensuring compliance contributes to the long-term sustainability of an organization by avoiding legal troubles, maintaining a positive reputation, and securing public trust.

SOCIAL MEDIA AND MEDIA RELATIONS

Workforce members are expected to represent Therapy Brands in a responsible and positive manner. Responsible use of social media, such as avoiding sharing confidential information, making defamatory statements, or engaging in activities that could harm Therapy Brands' reputation, is an expectation of all workforce members. Responsible use of social media also includes treating colleagues, customers, and the public with courtesy and respect, refraining from offensive language or behavior, and avoiding discriminatory or harassing content.

Upholding these expectations reflects the values of respect and accountability. In an event that a current customer of Therapy Brands makes contact with a workforce member via social media, the workforce member is expected to contact the Director of Communications and avoid responding directly to the customer other than to say, "Thank you for reaching out. Someone from Therapy Brands will contact you soon regarding this matter." Otherwise, current workforce members should not respond on behalf of Therapy Brands at any time.

Workforce members should strive for excellence in their social media interactions by providing accurate information, avoiding misinformation, and maintaining a high standard of professionalism, and never disclosing any customer or patient data. It's important to follow these social media guidelines for the following reasons:

Reputation Management: Following guidelines helps protect and enhance the company's reputation. Inconsistent or inappropriate social media behavior can damage the company's image and brand.

Legal Compliance: Guidelines often include legal and regulatory considerations. Non-compliance can lead to legal issues, such as defamation or breaches of privacy.

Consistency: Consistent adherence to guidelines ensures that the company's messaging and image remain uniform and aligned with its values and objectives.

Employee Well-Being: Guidelines can protect employees from inadvertently engaging in social media activities that could harm their own professional reputation or create personal liabilities.

Customer Engagement: Guidelines can guide employees on how to effectively engage with customers and respond to inquiries or complaints, enhancing customer satisfaction and loyalty.

Data Privacy and Security: Guidelines may cover the handling of sensitive information, promoting data privacy and security best practices to protect both the company and customers.

Ethical Conduct: Guidelines reinforce ethical standards in social media interactions, preventing situations where employees may engage in unethical or harmful behavior.

Crisis Management: In the event of a social media crisis or negative publicity, adherence to guidelines can provide a framework for how employees should respond and handle the situation.

For more information, please see the Social Media Policy in the Therapy Brands Employee Handbook.

RESPECTING HUMAN RIGHTS

At Therapy Brands, we believe mental health is a universal human right. This belief is at the core of our mission and values. As such, respecting human rights is fundamental to our

organization. Practicing these values ensures that our operations and products do not harm or discriminate against customers or patients. By acknowledging our responsibility to uphold human rights, we demonstrate accountability for our actions and decisions. Respecting human rights is a testament to excellence in ethical conduct, ensuring that our actions align with the highest standards of human rights. By promoting and protecting human rights within our sphere of influence, we contribute to the growth and development of individuals, communities, and society as a whole.

Additionally, respecting human rights is important to us for the following reasons:

Ethical Conduct: Respecting human rights is a fundamental ethical principle. It ensures that a company's actions are consistent with human dignity and universally recognized human rights standards.

Legal Compliance: Violating human rights can have legal consequences and lead to legal actions and penalties. Companies must adhere to local and international laws and regulations related to human rights.

Reputation: A company that respects human rights is likely to have a positive reputation, which can attract customers, partners, and workforce members who share these values.

Risk Mitigation: Respecting human rights helps mitigate various risks, including legal, operational, and reputational risks. It reduces the likelihood of adverse incidents that could harm the company's operations.

Stakeholder Trust: Stakeholders, including customers, investors, and communities, increasingly expect companies to respect human rights. Demonstrating such respect builds trust and credibility.

Global Business: In an interconnected world, companies often operate in diverse cultural and social contexts. Respecting human rights helps companies navigate these complexities and engage in global business responsibly.

Workforce Engagement: Companies that prioritize human rights often have a more engaged and motivated workforce who are proud to work for an organization that upholds ethical values.

Sustainable Development: Respecting human rights is closely linked to sustainable development. It contributes to the well-being and advancement of individuals and communities, fostering long-term economic, social, and environmental sustainability.

CORPORATE SOCIAL RESPONSIBILITY (“CSR”)

CSR demonstrates a commitment to our values by considering the impact of business operations on customers, their clients, and society. It ensures that products and services meet ethical and environmental standards, reflecting our dedication to the well-being and values of its customers. CSR is an expression of accountability, as it involves taking responsibility for the broader social and environmental consequences of business activities.

When we practice CSR, we acknowledge our role in addressing societal challenges and holding ourselves accountable for our actions.

CSR initiatives often promote diversity and inclusivity, demonstrating respect for people from diverse backgrounds. CSR aligns with the pursuit of excellence by encouraging us to go beyond legal requirements and strive for outstanding quality not only in our products and services but also in our contributions to society. CSR is a form of service to society. By engaging in activities that benefit communities and the environment, we actively contribute to the betterment of society.

CSR is also important for the following reasons:

Ethical Conduct: CSR embodies ethical conduct by encouraging companies to act responsibly, ethically, and with integrity in all aspects of their operations. It helps prevent harm to people, communities, and the environment.

Reputation: CSR enhances a company's reputation as a responsible and ethical organization. A positive reputation can attract customers, investors, and partners who share these values.

Sustainability: CSR is essential for the long-term sustainability of both businesses and society. It addresses critical issues such as environmental conservation, social inequality, and economic development, contributing to a more sustainable world.

Competitive Advantage: CSR can provide a competitive advantage by differentiating a company from its competitors. Consumers often prefer products and services from socially responsible companies.

Risk Mitigation: Companies that engage in CSR are better equipped to identify and mitigate social and environmental risks. This proactive approach can prevent costly incidents and legal liabilities.

Stakeholder Engagement: CSR initiatives foster positive relationships with stakeholders, including customers, employees, investors, and communities. Engaged stakeholders can support a company's growth and success.

Innovation: CSR encourages innovation by prompting companies to find more sustainable and socially responsible ways of doing business. This innovation can lead to cost savings and new business opportunities.

Legal and Regulatory Compliance: CSR helps companies stay in compliance with evolving regulations and standards related to social and environmental responsibility.

Employee Engagement: Companies that prioritize CSR often have more engaged and motivated employees. Employees feel proud to work for organizations that are making a positive impact.

THE ENVIRONMENT

When we prioritize eco-friendly practices and products, it aligns us with the values of customers who care about sustainability and the environment. When we protect the environment, we demonstrate accountability for the impact of our operations on the natural world. We accept responsibility for reducing their environmental footprint and adhere to regulations and standards governing environmental stewardship.

Environmental protection reflects respect for the planet and its ecosystems. It acknowledges the importance of preserving the Earth's resources and biodiversity. When we are committed to environmental protection, we strive for excellence in sustainability practices.

Additionally, protecting the environment is important for the following reasons:

Global Well-Being: Environmental protection contributes to the well-being of people and ecosystems worldwide. It helps ensure clean air, safe drinking water, and a stable climate, which are essential for human health and prosperity.

Biodiversity: Protecting the environment is crucial for preserving biodiversity. Ecosystems rich in biodiversity provide essential services, including pollination, water purification, and disease control.

Climate Change Mitigation: Environmental protection plays a vital role in mitigating climate change by reducing greenhouse gas emissions, conserving energy, and promoting renewable energy sources.

Resource Conservation: It helps conserve finite resources such as fresh water, minerals, and arable land, ensuring their availability for future generations.

Economic Sustainability: Sustainability practices can lead to cost savings and efficiency improvements for businesses. They also create opportunities for innovation and market differentiation.

Legal Compliance: Companies must adhere to environmental regulations to avoid legal liabilities. Compliance demonstrates a commitment to accountability and responsible business conduct.

Reputation: Companies that prioritize environmental protection often enjoy a positive reputation, attracting environmentally conscious customers and partners.

Long-Term Viability: Protecting the environment is essential for the long-term viability of businesses and industries. Sustainable practices can help companies adapt to changing environmental and market conditions.

Employee Engagement: Employees are often more engaged and motivated when working for organizations that have a strong commitment to environmental responsibility. They take pride in contributing to a positive environmental impact.