



CODE OF CONDUCT

COMMITMENT TO COMPLIANCE and ETHICS

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Leadership's Commitment to Compliance

Message from Michael Galvin, CEO

Dignity & Wellness Pharmacy Solutions (DWP) and affiliates, Injured Workers Pharmacy (IWP), Advanced Wellness Pharmacy (AWP), Athol Pharmacy, Central Street Pharmacy and Chair City Pharmacy (referred to throughout this document as "Company") are committed to building trust with our patients by providing them with access to their prescription medications while conducting ourselves in an ethical and legal manner. The Code of Ethics and Conduct ("Code"), which is intended as a supplement to Company policies and procedures and the Employee Handbook, establishes the ongoing commitment to the highest standards of ethical conduct. We all have a role in compliance. Every employee is charged with continually building upon the foundation of trust and confidence we share with our patients, co-workers, referral sources, and business partners.

I believe that trust is a key to success in any organization and ethical conduct is the foundation upon which trust is built. Each of us can promote an ethical culture by acting with integrity, respecting our co-workers, and bringing forward concerns without fear of retaliation while using this Code to make principled decisions. Adherence to this Code is non-negotiable and is a condition of employment. By ensuring that we consistently adhere to these standards, our collective dedication to upholding the principles contained in this Code will keep us on the path to continued excellence and future success.

I thank all of you for your continued commitment to compliance. Our reputation is based on our collective commitment to integrity in everything that we do.

A handwritten signature in black ink, appearing to read "M. Galvin", with a stylized flourish at the end.

DWP, AWP and IWP Commitment to Compliance and Ethics

The Code serves as the ethical framework pursuant to all people directly engaged in work on behalf of the Company, which includes all employees, volunteers, students, trainees/interns, independent contractors, certain vendors, temporary employees, and the Board of Directors (“Employees” or “Workforce”). Our business is governed by a series of dynamic and complex laws, rules, and regulations; and we must conduct our work in accordance with all applicable laws, rules, and regulations. If you have any questions or concerns about the applicability of a law, rule, or regulation, please contact the Compliance or Legal Department for assistance.

Our Compliance Program outlines what we do as an organization to comply with legal and ethical requirements, including the following:

- Setting integrity standards through written policies, procedures, and our Code of Conduct;
- Communicating standards through awareness, education, and training programs;
- Providing a process for reporting potential violations of laws, policies, or our Code of Conduct;
- Conducting ongoing auditing and monitoring activities;
- Identifying, investigating, and responding to potential compliance concerns;
- Performing routine sanctions checking to ensure we are not conducting our business with individuals and entities ineligible to participate in Federal healthcare programs;
- Enforcing integrity standards and disciplining non-compliant actions; and
- Maintaining an organizational structure that supports the furtherance of the Compliance Program, including establishment of appropriate a Compliance Committee and appointment of a Compliance Officer who has an independent reporting relationship to the Board of Directors.

This Code is meant as a guideline which we use to determine the process for making and implementing decisions. The Code does not identify every potential issue or question that may arise during our work but provides guidelines for ethical behavior; in some instances, a more comprehensive policy or procedure may apply.

You are responsible to read, understand and adhere to the Code, applicable laws, rules and regulations, Company policies and procedures; and to understand that everyone employed by or associated with the Company is responsible for promoting compliance as part of your day-to-day responsibilities. You are required to report, in good faith, any suspicion of non-compliant, unethical, or illegal behavior. All suspected violations of this Code are taken seriously and will be fully investigated.

Maintaining compliance with the Code is a condition of your employment and/or engagement with the Company. Managers and Supervisors are responsible for assisting their staff in understanding and applying the standards outlined in the Code; and continuously promoting compliance with this Code and company policies and procedures.

Fulfilling Our Responsibilities to Our Patients

We are committed to providing quality care and service to our patients. Our employees are expected to act in accordance with the standards outlined in this Code while applying our values of advocacy, dependability, commitment, trust, and compassion to their everyday work.

This means that we treat everyone fairly, we are accountable to each other, and we never knowingly violate applicable laws, policies, or contractual commitments. No one in a leadership position is empowered to ask you to do anything that would interfere with any legal or ethical obligation.

Although you are not expected to memorize all the company's policies and procedures, everyone should be familiar with the legal and ethical requirements of their own role and that of the organization as a whole. If you are unsure about what is expected of you, ask someone—your Supervisor, department Director, members of the Senior Team, and the Compliance Department. They are all valuable resources to you.

Visit PolicyTech on the intranet to access Company policies and procedures. The Employee Handbook also contains important guidance. If you see a situation that you think may violate this Code, you should report it immediately to your Supervisor, to your department Director, or to the Compliance Department without fear of retaliation.

As employees, we are required to conduct company business in accordance with all applicable federal and state laws, regulations, statutes, policies, procedures, and contractual requirements.

Voicing Concerns

Each one of us plays a vital role in helping uphold our Company's commitments, and this starts with open communication. We have an obligation to report, in good faith, ethics and compliance concerns to your Supervisor, department Director, or the Compliance Department. If you prefer to remain anonymous, you can voice your concern through the Ethics Point Helpline. Links and contact information for the Ethics Point Helpline can be found on our intranet site. You may also report concerns directly to the Compliance Department or by e-mailing compliance@iwpharmacy.com or compliance@advancedwellnesspharmacy.com. Supervisors, Managers, or Directors who become aware of a potential issue are expected to report their concerns directly to the Compliance Officer. Any employee can call the **Compliance and Ethics Helpline at 1-844-991-2463**. The helpline is available 24/7 and reports can be made anonymously.

We make every effort within the limits of the law to keep confidential the identity of an individual who reports possible misconduct.



Non-Retaliation Policy

Our Company prohibits retaliation against any individual for raising a concern, including legal and ethical concerns, or cooperating with an investigation. You will not face retribution or retaliation for raising good-faith questions or concerns about conduct that may violate the Company's legal and ethical standards. If you feel you have faced negative consequences due to raising a question or concern, please promptly report this to compliance@iwpharmacy.com or compliance@advancedwellnesspharmacy.com. All reports must be made honestly and out of genuine concern. Any employee who retaliates against another employee will be subject to disciplinary action up to and including termination. For further information, see our Disclosure and Non-Retaliation Policy in PolicyTech. Please also refer to our Whistleblower policy located in the Employee Handbook.

Compliance Training and Education

As employees of the Company, you are required to complete all Compliance trainings along with continued education throughout your employment with the company which may include:

1. General Compliance training, including an overview of the Code of Conduct, overview of HIPAA, False Claim Act (FCA) and Fraud Waste and Abuse (FWA), as applicable within the first 30 days of employment or engagement with the company;
2. Annual Compliance Training; and
3. Additional training, when appropriate, for significant policy, regulatory or contractual changes.

Audits & Investigations

Employees may be required to participate in routine audits or investigations. You should never obstruct an audit or investigation (internal or external) and provide all information, materials, and facts requested by auditors or investigators. If an investigation reveals a violation of law or company policy, we will take corrective action, which may include disciplinary action with individual employees, removing a contractor, notifying governmental agencies, and making systemic changes to reduce the risk of future violations. If you are contacted by a government agency or external party about workplace matters, immediately notify the Legal Department.

OIG

Office of the Inspector General (OIG) List of Excluded Individuals (LEIE) and Government Services Administration (GSA) Excluded Parties

Based on the requirements of OIG, the Company may not make payments of Federal or State dollars for goods or services furnished or prescribed by an excluded individual or entity. We review employees and other identified individuals or entities upon hire, engagement and monthly thereafter. You have a duty to immediately report any change in your eligibility status to the Compliance Department. Our Company will not hire/maintain employment of anyone excluded from the OIG LEIE or GSA.

Fraud, Waste & Abuse

As employees of the Company, we must be able to identify potential issues of fraud, waste, or abuse. You are obligated to report any suspected instances of fraud, waste, or abuse. Our Company is subject to several laws and regulations pertaining to fraud, waste and abuse including, but not limited to, federal and state Anti-Kickback statutes, False Claims Act and Stark Law.

- **Fraud:** Knowingly, intentionally, and willfully execute or attempting to execute a scheme to defraud any health care benefit program. **Examples** of fraud include but are not limited to: A provider billing for services not performed; billing for a different, more costly service other than the one rendered; making illegal referrals, or taking or offering kickbacks and/or bribes.
- **Waste:** Overutilization of services, or other practices that directly or indirectly result in unnecessary costs. There is no intent behind waste. **Examples** of waste include but are not limited to: Utilizing more expensive services that have a less favorable outcome when there is a less expensive and more effective alternative; and prescribing more prescriptions than necessary.
- **Abuse:** Practices that are inconsistent with acceptable sound fiscal, business, or medical practices that result in unnecessary costs. **Examples** of abuse include but are not limited to: billing for services that are not medically necessary; and overcharging for services or supplies.

Anti-Kickback Statute (AKS)

The AKS is a criminal law that prohibits the knowing and willful payment of “remuneration” to induce or reward patient referrals or the generation of business involving any item or service payable by Federal health care programs. Remuneration includes anything of value and can be cash, expensive hotel stays and meals, and excessive compensation for medical consultancies. The Company does not accept or offer incentives, other than permitted by law, in exchange for referrals of business to providers, law firms or vendors.

False Claims Act (Federal False Claims Act & Massachusetts False Claims Law)

It is illegal to submit claims for payment that you know or should know are false or fraudulent. The Federal False Claims Act is designed to combat fraud and recover losses resulting from fraud in federal programs, purchases, or contracts. No specific intent to defraud is required for a claim to qualify as a false claim. The False Claims Act defines “knowing” to include not only actual knowledge, but also instances of deliberate ignorance or reckless disregard of the truth or falsity of a claim. Both the Federal and State law provides whistleblower protections for those who report false claims. Any employee has the right to file a civil suit on behalf of the government for a violation of the False Claims Act. The law contains important protections for individuals who report – an employer may not demote, terminate, suspend, threaten, harass, deny promotion to, or in any other manner discriminate against you in the terms of conditions of employment because of the act of disclosing information to a government or law enforcement agency in furthering a false claims action. False Claims Act and False Claims laws can have both civil and criminal penalties and fines.

Physician Self-Referral Law (Stark law)

The Stark law prohibits physicians from referring patients to receive “designated health services” payable to Medicare or Medicaid from entities which the physician or an immediate family member has financial ownership/investment interests and compensation arrangements. Designated health services include, but are not limited to, laboratory services, physical therapy, occupational therapy, and outpatient speech-language pathology services; radiology and other imaging services; DME and supplies, home health services; and outpatient prescription medications.

Civil Monetary Penalties Law (CMPL)

The Office of the Inspector General (OIG) may seek civil monetary penalties and sometimes exclusion for a variety of conduct. The OIG is authorized to seek different amounts of penalties based on the type of violation. Penalties range from \$10,000 to \$50,000 per violation. Some examples of violations include but are not limited to presenting a claim that a person knows or should know is for an item that was not provided; violations of the AKS; and making false statements, claims, or misrepresentations to participate in a Federal health care program.

Whistleblower Protections:

It is the policy of the Company to abide by all applicable federal, state, and local laws, rules and regulations, and an expectation of all employees to do the same. The Company holds all employees responsible for carrying out and monitoring compliance and ethical practices within this commitment. If any employee becomes aware of any violation of a legal or ethical obligation, or any unfair or improper treatment of a customer, the employee must immediately report the matter so that it can be investigated immediately. The company will not retaliate against any employee, contractor, or entity for reporting, in good faith, any concerns.

If you have any questions about these laws, please contact the Compliance department.

Accuracy of Records

Accuracy of all records (i.e., business, medical, claims) is of critical importance to our decision-making process and required reporting obligations. All employees must record, organize, and report information and transactions in all mechanisms in an accurate manner and in accordance with applicable laws, regulations, policies, and procedures.

Non-Discrimination

Everyone has a duty to respect the rights and dignity of others and to support the diversity of people, cultures, and ideas in the workplace. Although management is primarily responsible for implementing equal employment opportunity policies, all employees share the responsibility of ensuring applicable policies are applied uniformly to everyone.

It is expected that we all treat each other fairly, regardless of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, military and veteran status, domestic violence victim status, and/or any other status protected by law.

The Company is an equal opportunity employer in all areas of employment including recruitment, hiring, training and development, promotion, transfer, termination, layoff, compensation, use of facilities, benefits, working conditions, and all other terms and conditions of employment. All personnel decisions are made using objective standards based upon an individual's qualifications.

For additional information, please refer to the Employee Handbook.

Anti-Harassment

The Company expects all employees to conduct themselves in a professional manner and to always treat patients, co-workers, and referral sources with respect. Harassment of any type undermines the person's sense of personal dignity as well as our focus on teamwork.

To ensure a safe and welcoming environment, we will not tolerate any form of sexual harassment, violence, or threat of violence in the workplace. The Company will also provide reasonable accommodations regarding workplace safety for an employee or applicant who is a known victim of domestic violence, sexual assault, or stalking, as required by State or Federal laws.

Sexual harassment includes unwelcomed behavior including sexual advances, requests for sexual favors, offensive touching, or other verbal, visual, or physical conduct of a sexual nature. Any unwelcomed sexually oriented conduct intended or not, that creates a hostile, offensive, intimidating, or humiliating workplace may be considered sexual harassment.

If you feel uncomfortable due to another employee's behavior or comments, we will work with you to make sure that your workplace is a safe and comfortable environment. If you have any concerns or questions about harassment, please contact the Human Resources Department.

For the full Sexual Harassment Policy, please refer to the Employee Handbook.

Anti-Money Laundering

The Company prohibits all individuals linked to the Company from participating in money laundering, which is the illegal practice of "cleaning" proceeds derived from or intended for criminal activity through legitimate seeming transactions, including drug transactions, bribery, terrorism, false claims, and fraud.

Social Media

Social media activity can help our Company build and strengthen relationships with referral sources, prescribers, employees, patients, and community members. It can also negatively affect perceptions. We respect your right to use social media and understand that your time outside of work is your own. However, whenever your social media activity identifies you with the Company, you could affect the Company's reputation as well as your own. Please consider how your social media activity could affect the Company before posting anything online. You are prohibited from posting any patient, company, or proprietary information.

Community Activities

We are committed to supporting the communities we serve by encouraging our employees to volunteer. If you use your job title or affiliation (or wear the Company logo) while participating in a community activity, this may imply that the Company is supporting that community activity.

While we support your efforts to participate in community activities, please check with your Supervisor, the Compliance Department, or the Legal Department before associating the Company with any community activities.

News Media Inquiries

Refer any media inquiries or requests for comment to the Legal Department immediately. In the case of an emergency, reporters arriving on the scene may try to gather information from any available source. If forced by the situation to respond to reporters, do not improvise an answer, do not speculate, and do not downplay the seriousness of the situation.

Interacting with Referral Sources

We aspire to earn the trust of our patients and other stakeholders including referral sources and the public at large.

We employ a strong client services model in which our sales professionals, including Territory Managers, Account Managers, Sales Representatives and Referral Sources are an important part of what makes us successful. Whether you are building or maintaining a relationship with a referral source it is essential to recognize that there are legal restrictions on providing anything of value to a referral source or a patient to generate business. We have policies in place outlining the types of information we share with outside partners.

“Items of value” can take many forms besides cash and include things such as a meal with no educational content, sponsoring non-educational events, or excessive compensation for professional consultancies. It is important to exercise particular care when working with referral sources, hosting events, or sponsoring outside organizations. Always check with the Compliance Department if you think a referral source expense or request raises a concern.

Meals & Events

Educational events are an important way to educate referral sources about our value proposition. Hospitality at these events, such as meals, may be offered if appropriate and approved in advance of the event. Be mindful that, although providing meals during educational events is acceptable, the Interactions with Referral Sources Policy must always be followed. Violations of this Policy will be deemed to be employee misconduct as it violates the law and puts the Company at risk.

For additional guidance, please refer to the Interactions with Referral Sources Policy.

Gifts

Employees must never provide or promise a referral source with gifts or anything of value to obtain referrals. The consequences of doing so far outweigh any advantage you could gain by making or receiving an illegal transfer of value.

Employees should also avoid providing gifts to each other to avoid situations which may influence or give the appearance of influencing the employee’s judgement in a decision-making process.

Small seasonal expressions of gratitude may be given to referral sources. Refer to the Interacting with Referral Sources Policy for more information.

Donations, Sponsorships, and Grants

As a voice for injured workers and clinically complex and vulnerable patients, the Company may be asked to sponsor events related to the promotion of healthcare services. Our stakeholders, both internal and external, must have confidence in the integrity of the support that we choose to provide to organizations that influence the health care injured workers receive.

Employees must seek prior approval from the Compliance Department before funding:

- Sponsorships
- Educational/Networking events
- Workers' Compensation or other related advocacy organizations

Donations, grants, and sponsorships must always be:

- Approved by the Compliance Department
- Free from an explicit or implied agreement to induce patient referrals in return.

For more information, see the Donations, Sponsorship, and Grants Policy.

Protecting Information

During the normal course of business, you may generate, receive, and use company information. We must all manage company information carefully, responsibly and be accountable for identifying and protecting records with vital confidential information.

Confidentiality

As a HIPAA covered entity, Advanced Wellness Pharmacy (AWP), Athol Pharmacy, Central Street Pharmacy and Chair City Pharmacy must follow Federal Health Insurance Portability and Accountability Act (HIPAA) and the Health Information Technology for the Economic and Clinical Health Act (HITECH) regulations and establish policies and procedures for protecting patient information. Employees may only disclose the minimal amount of medical or personal information of patients as necessary to conduct required business; or when authorized to do so by law. Company and patient confidential information are only to be shared on a need-to-know basis (following Minimum Necessary Standard guidelines) to complete the assigned task. At a minimum, patient information must be always kept secure;

- Patient information should never be discussed in public areas;
- Electronic patient information should only be accessible to authorized personnel;
- All open work areas must be cleared of confidential patient, proprietary and employee information;
- Email of Protected Health Information (PHI), Personally Identifiable Information (PII) and any financial information sent outside of the AWP internal systems, must be sent in an encrypted format;
- No employee should post patient information on social media; and
- No employee should share passwords, request another's password; or allow users to use their passwords when logged into a computer.

Information Privacy

You may have access to confidential, proprietary, non-public information on the job. You may work with information that contains personally identifiable material or proprietary information about patients and co-workers such as names, addresses, phone numbers, Social Security numbers, and health information. Employees should be careful not to disclose any information not necessary to complete the task. Always maintain the confidentiality of information entrusted to you by the Company and our patients, except when disclosure is properly authorized or mandated by law.

When dealing with confidential information:

- Never view it for a non-business reason;
- Never use it for personal gain or advantage; and/or
- Never share it without approval.

Because of the nature of our business, we work with significant amounts of prescriber and patient data, which is subject to special policies and procedures to ensure dependable safe dispensing.

If you are required to share confidential information, make sure it is appropriately protected and secure to the fullest extent possible. This obligation continues even after you are no longer with the Company. Revealing non-public information that you obtained while at Company could be a violation of this Code and may be an illegal act.

Information Security

Exercise caution when using or handling patients' personal information or company proprietary information. When you leave your workstation lock your desktop so that information is not accessible or viewable. Lock up hard-copy documents containing confidential information or data when not in use, and always keep company equipment (e.g., laptops, desktop computers and mobile phones) in secure locations. File a report with your Supervisor and IT immediately if confidential information or company equipment is lost or stolen.

Pay attention to any phishing and ransomware emails. Phishing e-mails are meant to look like e-mails you normally might receive but are used by hackers to gain access to company systems and potentially steal data. Hackers use ransomware to lock down company data and demand payment for it to be unlocked.

If you see an e-mail, offer, or message that you suspect could be a scam, do not interact with it and remember to report it using the phishing button in your Outlook e-mail menu bar. Do not share any information related to your username or passwords for any company accounts or technology with anyone within the company. If you think your login credentials have been compromised, report it immediately.

Company Records

Good practices for creating and managing company records include the following:

- Be sure the information is accurate;
- Be honest about the true nature of a business transaction or commitment;
- Never forge endorsements, approvals, or authorizing signatures;
- Only process or approve records or disclosures that you know are true and not misleading; and
- Report any issues to your Supervisor or another appropriate member of management.

Company records must be stored, managed, and disposed of appropriately and in accordance with the Company's Record Retention Schedule.

There may be additional retention requirements for records that relate to an investigation or legal proceeding (i.e., legal hold), which may suspend the disposal of such records. When this happens, the Legal Department will notify you when records are subject to additional Legal requirements.

If you need additional guidance on management of records, ask your Supervisor or Legal Department.

Avoiding Conflicts of Interest

Only through honesty and fair dealing can we fulfill our mission to injured workers and clinically complex and vulnerable patients. A conflict of interest can occur when your personal interests—financial or otherwise—interfere, or even appear to interfere with the company's interests. If you identify a potential conflict of interest, discuss it with your Supervisor.

You must never use Company property, information, or your position for personal gain. You should also never use any information discovered using Company property, information, or your position for personal business interests.

Personal and Family Relationships

To protect the Company and our patients, all business decisions must be made in the Company's best interest. Do not use your position to obtain or provide favored treatment for individuals with whom you have a personal or family relationship.

Close personal relationships between colleagues can also interfere with an employee's independent judgment. Romantic relationships between a Supervisor and an Employee within that Supervisor's chain of command are not permitted under any circumstance.

We expect employees to take responsibility for identifying potential conflicts of interest. If you have any questions regarding possible conflicts of interest, please notify the Legal Department.

Outside Employment and Other Financial Conflicts of Interest

Outside employment could create a conflict of interest, even when employees take other opportunities with the best of intentions. While employed by the Company, you must not engage in business activities that compete with the Company or use Company resources for non-company work. If you have, or are thinking about, an additional job or business venture, discuss the situation with your Supervisor immediately to avoid potential conflicts with your work role and responsibilities. If you have a question about possible conflicts of interest notify the Legal Department.

Promoting Accountability

Compliance and Ethics are integral in maintaining our reputation as a trusted pharmacy and advocate for injured workers and clinically complex and vulnerable patients. We aim to maintain a culture of ethical conduct and compliance with the law by enforcing all Company policies.

Managers and Supervisors must ensure that all employees know the contents of this Code and are accountable for their actions. All contractors must comply with this Code and all policies and procedures of the Company. Failure to do so may result in termination of the contract and further legal action.

Requests for Information Pursuant to an Investigation or Legal Proceeding

We promptly and appropriately respond to requests for information pursuant to a government investigation or legal proceeding. These requests may come in the form of a subpoena, summons, warrant, letter or verbal request. Only certain people are authorized to accept them on behalf of the organization. Accepting or acting on these requests may expose the organization, and sometimes you as an individual, to significant fines or other types of criminal, civil or administrative penalties. If you are asked to accept a legal document or share information, immediately consult your Supervisor, the Compliance Department, or Legal Department.

Integrity in Decision Making

Our Code of Conduct helps us to make ethical business decisions. However, it is not designed to address every issue. You may face a situation where the right course of action is unclear. Ask yourself the following questions when you are unsure of what to do:

- Is it inconsistent with our mission and values?
- Is it illegal?
- Is it unethical?
- Could it harm patients?
- Could it harm our co-workers?
- Could it harm government programs?
- Could it harm our financial health?
- Would our organization be compromised or embarrassed if it became public knowledge?
- Would we be uncomfortable reading about it in the newspaper?
- Is it unfair or inappropriate?
- Could it adversely impact our organization if everyone did it?
- Is it inconsistent with our policies or our Code of Conduct?

If you are still unsure what decision to make or what action to take, talk to your Supervisor or consult with the Compliance or Legal Department. Our Compliance Program and Code of Conduct must be effectively communicated throughout the organization. Compliance is the responsibility of each of us.

The Compliance Department welcomes constructive input regarding its Compliance Program and our Code of Conduct. If you have comments, suggestions, or questions, please submit them to the Compliance Department.

Compliance@iwpharmacy.com

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