



Compliance and Ethics Program 2026

This Compliance and Ethics Program (Compliance Program) applies to all U.S. Medical Management, LLC doing business as HarmonyCares and its owned and managed entities (HarmonyCares). Statements made about the Company refer to these entities. References to employees, staff, and team members means employees, officers, directors, consultants, contractors and anyone else providing services to HarmonyCares patients under agreement with HarmonyCares (collectively referred to as “team members”). Patient/Client refers to HarmonyCares patients and their legally authorized representatives.



At HarmonyCares, **the way we care has been our legacy** for over 30 years. We believe that **every interaction counts** and each touchpoint is an opportunity to make a positive difference in the lives of our patients and their families. We always **go the extra mile**, anticipating the needs of our patients, team members, and clients to make it easy to work with us. We understand the importance of collaborating and caring as a team; to achieve this, we **empower and support each other** in our collective mission to bring personalized quality care to our patient's homes because every person deserves access to healthcare.

VALUES



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Introduction

This Compliance and Ethics Program (Compliance Program) is intended to further the company's mission and core values, and empower personnel to prevent, detect, and resolve conduct, actions or issues that do not align with the Code of Conduct, or laws or regulations that guide our business. The Compliance Program assists the organization to develop effective internal controls that ensure adherence to Program guidance, federal and state regulations (including but not limited to guidance for billing, coding, claims submission and improper conduct) as well as to prevent criminal conduct, fraud, waste and abuse. This Compliance Program constitutes official organizational policy to which the company is firmly committed.

The adoption and implementation of the Compliance Program demonstrates our strong commitment to compliance with all applicable laws, regulations, various quality and safety protocols, policies, procedures, and contractual obligations as well as to act with the highest ethical standards and utmost integrity.

The Company's leaders expect covered persons to honor this commitment in accordance with the standards in this Compliance Program, the Code of Conduct, Team Member Handbook, and policies and procedures.

HarmonyCares is committed to full implementation of this Compliance Program. It is our intention to create and maintain a culture that encourages ethical conduct and refuses to tolerate non-compliance, in any respect, with law or the Code of Conduct.

This Compliance Program has been designed to comply with the Department of Health and Human Services (DHHS) Centers for Medicare and Medicaid Services (CMS) rules, and CMS program requirements related to Medicare Shared Savings Programs, and was developed based on the Federal Sentencing Guidelines and the DHHS Office of Inspector General compliance guidance associated with our business operations. Annual and periodic re-evaluation of the Compliance Program is conducted to ensure ongoing compliance. In addition, federal and state laws and regulations that apply to HarmonyCares contribute to the guidance used to develop internal compliance guidance.

The Compliance Program and the Code of Conduct are posted on internal and external websites.

ELEMENTS OF THE HARMONYCARES COMPLIANCE AND ETHICS PROGRAM

Element 1: Code of Conduct and Written Standards, Policies and Procedures (Standards)

The Code of Conduct and written policies and procedures reasonably capable of reducing the prospect of criminal and administrative violations and promoting quality of care are the foundation of the Compliance Program.

The Code of Conduct is the primary element of the Compliance Program; it provides the most significant standards for covered persons to follow. It is an abridged version of the key regulatory, professional, and quality protocols to follow. The Code is also a guide to appropriate workplace behavior; it helps covered persons make the right decisions in the context of risks relevant to our organization. The Code emphasizes specific standards, such as:

- Specific expectations for compliance with the expectations of providing care and services in our industry;
- Guidance for compliance with the Health Insurance Portability and Accountability Act (HIPAA) and other privacy and civil rights regulations;
- Expectations for covered persons to report suspected violations and conflicts of interest and clear methods to do so;
- The designation of a Compliance Officer to which individuals may report suspected violations;
- Usage of an alternate method of reporting suspected violations anonymously and without fear of retaliation; and
- Disciplinary standards that set out the consequences for violations for all covered persons.

The principles in the Code of Conduct are mandatory standards. Disciplinary action is the consequence of committing a violation and is discussed more fully in Element 7 of this Compliance Program as well as within the Team Member Handbook.

Written policies and procedures are prepared and adopted by the company, through the mechanisms of the Policy Advisory Committee, to conform to the many regulations by which each associated business line must comply. Covered persons are expected to be familiar with and comply with the content of policies, follow procedures, and seek out additional guidance when necessary to perform assigned work. Changes to policies and procedures are communicated to covered persons using various means including electronic newsletters, postings, web-based announcements and via in-person and electronic educational sessions. Subject matter experts and management are responsible for operational integration of policies and procedures.

More specific policies may be service line, department, or functional based and are developed, written, reviewed, and revised by those individuals charged with knowledge within their area of operations, collectively referred to as subject matter experts. All policies and procedures are made available to all team members via the Company intranet website. **Actions that are inconsistent with policies and procedures are not permitted.**

The Company provides information about federal and state fraud laws, including the False Claims Act, to all covered persons, including remedies available and how covered persons can use them, and about whistleblower protections available to anyone who reports a violation. More specific information is provided in the Team Member Handbook and supplemental associated policies.

HIPAA and privacy compliance guidance, as well as guidance for managing civil rights provisions including requests for interpreter services and other accommodations are further discussed in policies, procedures, educational materials, and other Compliance Program collateral.

ELEMENT 2: Compliance Leadership

While compliance is the responsibility of all covered persons, HarmonyCares has designated specific high-level personnel with responsibilities for administration, maintenance, and oversight of the Compliance Program, as follows:

Chief Compliance Officer

The Chief Compliance Officer (CCO) reports directly to the Chief Legal Officer, Board of Directors, the ACO Governing Bodies, and the HarmonyCares ACO Governing Body. Periodic reports, including a review of the Compliance Program, the Compliance Program Risk Assessment, and ongoing Compliance Work Plan projects are provided to these internal authorities as documented in meeting agendas, minutes, and presentations.

The CCO leads the Compliance team that carries out the functions of the Compliance Department. The CCO is charged with overall administration, maintenance, and management of the Compliance Program efforts. The CCO does not serve as legal counsel for any Company entity.

The CCO is responsible for answering questions, initiating internal investigations when necessary, and resolving compliance-related problems. The CCO has the authority to report misconduct to the Centers of Medicaid and Medicare (CMS), its designee, and law enforcement. The CCO, with the concurrence of the Chief Legal Officer, may use any of the Company resources, including outside consultants deemed useful or necessary, to evaluate and resolve compliance issues, and to ensure the overall effectiveness of the Compliance Program. The CCO, CEO, Chief Legal Officer, and CFO work together to ensure that the Company devotes sufficient resources and authority to the Compliance and Ethics Program.

The Chief Compliance Officer is the designated Section 1557 Coordinator responsible for ultimate oversight to ensure compliance with Section 1557. Responsibilities include:

- Development, implementation, and evaluation of programs, policies and procedures that promote civil rights and accessibility in patient care;
- Coordination of posting and distribution of required notices to patients;
- Receipt, review, investigation, confidential management, and archival of patient, companion and regulatory grievances alleging noncompliance with Section 1557, which prohibits discrimination against patients based on race, color, national origin, sex, age, or disability in certain health programs and activities (refer to 45 CFR §92.7);
- In partnership with Clinical Operations, review and ensure language access, effective communication, and reasonable modification procedures, training of relevant staff members, maintaining documentation requirements, and retaining ultimate oversight to ensure compliance with Section 1557; and
- Collaboration and review of patient decision care support tools to make reasonable efforts to reduce the risk of discrimination to patients based on factors used in the tools.

The Compliance Team supports the CCO in the implementation of this Compliance Program and is provided with unfettered access to systems, data and access necessary to conduct investigations and monitoring and auditing functions.

Chief Executive Officers and Boards of Directors

The Boards of Directors (BOD) are responsible for ensuring the ongoing commitment of the Company to compliance. The Chief Executive Officers and BOD ensure that the CCO fulfills the duties of the role, and exercise reasonable oversight over the implementation and effectiveness of the Compliance Program. The CCO has periodic, direct access to the BOD and provides Compliance Program reports and education to the Board periodically. This direct access is necessary to ensure that compliance information is being channeled unfiltered to those with the ultimate accountability for the organization.

Compliance Committees

Compliance Committees advise and assist the CCO with their duties. Committee members include senior leaders of all business lines and most functional areas, and review and address matters related to the structure and function of the Compliance Program. The CCO is the Chair of the Committee and reports on Committee activities to the BOD. Specifics are discussed in the Committee Charters.

Compliance Liaisons

Compliance Leaders (Liaisons) are designated for each business location and within the operational oversight structure, as follows:

- Operations Managers and Directors, Executive Directors, Regional Leaders, including but not limited to Regional Medical Directors, Regional Chief Medical Officers, General Managers, Chief Operating Officer, and Chief Medical Officer
- For all other services: the designated function leader

The Liaisons are responsible for local and day-to-day implementation of the Compliance Program. Liaisons are required to create and communicate a vision of successful performance and implement practices, policies and procedures to provide quality, person-centered care, compassion, compliance and ethics.

Specific responsibilities of Compliance Liaisons within each management area:

- Comply with and promote adherence to applicable legal and regulatory requirements, standards, policies, procedures and the Code of Conduct.
- Act as the local Privacy Officer Designee, providing leadership and guidance for HIPAA compliance. Report all concerns associated with HIPAA compliance to the Compliance team.
- Provide leadership and support for the Compliance and Ethics Program.
- Provide open lines of communication regarding compliance issues including full support, participation, and access to the Speak Up Program and the Compliance team and ensure that retaliation against staff who report suspected issues does not occur.
- Attempt to resolve compliance issues brought to their attention, actively seek support and assistance from the Compliance Department, report all significant issues to the Compliance Department, and assist in their resolution.
- Devote sufficient resources to ensure compliance.
- Ensure staff participation in orientation, annual and periodic training programs including but not limited to all required compliance courses, and relevant policy and procedure training, and that such training is appropriately documented. Participate in compliance and other required training programs.
- Employ specific protocols to monitor the delivery of care and services (quality assurance).
- Implement corrective actions for performance improvement as necessary to address violations, including employee misconduct issues.
- Completes performance evaluations based on objective evaluation of performance as compared to standards.

ELEMENT 3: Due Care, Background Screening and Credentialing

The Company devotes specific resources and due care to ensure that authority is not delegated to individuals who are known or should have been known through the exercise of diligence, to have a propensity to engage in criminal, administrative regulatory violations, and/or other conduct inconsistent with an effective compliance and ethics program.

The Company selects employees after thorough background screening. This review is conducted to protect patients from abuse, neglect, misappropriation, and mistreatment and to protect the Company and its assets.

Ineligible Persons

Federal law prohibits the Company from contracting with, employing, or billing for services ordered or provided by an individual or entity that is excluded or ineligible to participate in federal healthcare programs, suspended, or debarred from federal program contracts or that has been convicted of a criminal offense related to the provision of healthcare items or services. Prior to hire/engagement, and routinely afterwards, the Compliance Department searches applicable exclusions lists to ensure that ineligible persons are not employed, do not serve as Board members, are not used to order services and are not used to provide supplies or services. Covered persons are required to report exclusions and licensure actions that occur after hire or engagement.

Background Screening

The Company conducts background screening on all applicants for which a conditional offer of employment has been made.. Screening is conducted in accordance with federal and state regulations. The Talent Department consults with operational leadership, Human Resources, Compliance, and the Legal Departments if qualification for employment is unclear.

Licensure

Credentials, including licenses, certifications, and degrees are verified prior to and during employment. All covered persons are required to maintain credentials required for their positions and report if any licensing authority has initiated an investigation, if action has been taken against any license or certification or if they have worked after any required license/certification has expired or lapsed. Failure to report results in discipline, up to and including termination of employment. A specific disciplinary process is followed when it has been determined that an employee has worked without current, valid credentials.

ELEMENT 4: Effective Education and Training

The Company ensures that the elements of the Compliance Program, standards, Code of Conduct, HIPAA standards, and policies and procedures that address higher risk subject matter are widely publicized and that covered persons are trained on the Compliance Program objectives. Training completion is closely monitored by management and the Compliance Team. A comprehensive learning and development program helps team members to understand their responsibilities. All team members are encouraged to ask questions about the application of standards to their specific roles.

Newly hired employees are required to complete general orientation and compliance training within 30 days of employment, annually, and on an ad-hoc basis when circumstances warrant (e.g., in response to identified risks or historical compliance issues; or as required by legislative edict or other material changes in law, policy, or to the Compliance Program). As a component of training, every employee acknowledges the Code of Conduct and reports all actual or perceived conflicts of interest. This training and acknowledgement includes a requirement that each employee report all previously unreported or unresolved issues of concern. Failure to report is a potential violation of the Code of Conduct. Reported concerns are investigated in accordance with the Concern Management Process. Conflicts of interest are managed in accordance with associated policies and procedures. Completed acknowledgements are retained electronically.

The Company also undertakes efforts to ensure that management, contracted team members, Board members, vendors, and volunteers are adequately trained and/or provided with information to ensure compliance with the Code of Conduct and associated regulatory requirements.

The Company employs multiple methods to ensure understanding of educational content.

- Education teams coordinate and deliver role-based education using a learning management system that supports the maintenance of electronic transcripts documenting training completion.
- The Company conducts regular face-to-face and online education as a part of day-to-day operations and for specific job functions to promote team member understanding of procedures and expectations. This education is designed to provide practical advice and case studies to provide real-life scenarios and associated appropriate actions.
- The Communications team provides education and awareness to all team members regarding key areas of risk via a variety of channels such as team meetings, emails, newsletters, Town Halls, and the intranet website. Questions are welcomed in all formats.
- The Compliance Department has established a routine newsletter and an intranet website for continuous education and awareness on important areas of risk.
- Periodic revisions to training are completed as needed to ensure that content is accurate and current.

Each Compliance Liaison and/or manager is responsible for ensuring training completion for their area(s) of oversight.

ELEMENT 5: Confidential Disclosures Reporting and Investigation (Speak Up)

The Company strives to discover issues of concern and resolve allegations regarding violations of compliance and regulatory standards. Speak Up is a comprehensive and confidential reporting tool to assist management and team members to work together to address fraud, waste, abuse, and other misconduct in the workplace, all while cultivating a positive work environment.

Multiple mechanisms are available to report issues of concern and to ask questions, including a 24-hour, 7 day a week toll-free, confidential hotline.

A policy of non-retaliation and non-intimidation is strictly enforced. The reporter should make reports without fear of reprisal, retaliation or punishment. Anyone who retaliates against anyone for reporting an issue is disciplined.

All covered persons are expected to help ensure that everything practical is done to maintain compliance with the standards that apply to our operations. All covered persons are required to promptly report observations to suspicions of unethical, illegal, and unprofessional behavior as well as clinical, ethical or financial concerns and violations of the Code of Conduct. Compliance issues are required to be reported to the Compliance Department for advice and oversight. Failure to report suspected unethical or unlawful conduct is harmful to the integrity of the company and is a potential violation of the Code of Conduct.

Every covered person is expected to ask any questions they might have about the Compliance Program. If anyone is unclear about their compliance responsibilities clarification must be sought from a supervisor, manager, Company leader, Compliance Liaison, or the Compliance Officer. Acting in accordance with the Compliance Program is a condition of employment.

Team members must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination.

The Company has adopted the phrase “Speak Up” to remind all that reporting issues of concern is an essential expectation of our team members and that speaking up helps us to identify and correct practices, as necessary.

Team members are guided to:

- Speak to a supervisor or manager;
- Talk to someone else in management, Human Resources, compliance, or someone else who may help; or
- Call the Speak Up Line at 800-609-9783, send an email to speakup@harmonycare.com, or enter a concern in the Compliance Line Speak Up portal.

Any step may be used at any time.

Anyone who is uncertain about whether a particular situation constitutes a compliance issue is encouraged to discuss the issue with their supervisor, a member of management, a Compliance Liaison, or the Compliance Department.

Patients and their representatives may also submit concerns using the Speak Up mechanisms.

Patient grievances and complaints regarding the provision of auxiliary aids and services and alleged discriminatory behavior are reported to the Compliance Officer to ensure priority handling.

The Company recognizes the use of an anonymous reporting mechanism is a key element of an effective compliance program. Reports may be made anonymously but must also provide enough information to start the investigation process.

The Company inquires about the issues and conducts investigations into credible allegations. The Company and the Compliance Officer expect all individuals involved in investigating and managing disclosures to do so with the utmost professionalism.

Speak Up is promoted in posters visible to the potential users of Speak Up, as well as in internet/intranet notices, training, patient communications, and the Code of Conduct.

Concern Management

Speak Up includes a specific process to respond to reports. Speak Up includes all forms of disclosures including phone calls, emails, Code of Conduct acknowledgements, satisfaction surveys, exit interviews, and letters and issues reported directly to the Compliance Team. All credible reports are seriously considered.

All cases are handled in a manner that protects the identity of the individual and the confidentiality of the investigation to the extent practical. All cases are systematically documented and maintained in a secure case file database. Documentation includes details about the initial disclosure, investigative actions, and follow-up. The majority of investigations are initiated within one working day of receipt of the concern. Exceptions may occur due to the complexity of the issues.

Cases are investigated by personnel with the required expertise and knowledge to perform an effective review in accordance with the Company Concern Management Policy and Procedure. A Compliance Department team member monitors each investigation. A thorough investigation includes, but is not limited to, responding to and communicating with the reporting party (where possible), gathering and reviewing relevant documents and identifying and interviewing those team members, and others who may be able to provide pertinent information. At times, investigation also includes conducting direct observations.

All team members are obligated to assist in the investigation of compliance issues.

The ranking Compliance Liaison and the Compliance Officer, with the assistance of the Chief Legal Officer or designee, as needed, determine whether alleged misconduct is a violation of law, the Code of Conduct, poses a risk to the public, or otherwise causes economic or reputational risk. Corrective, disciplinary, and preventive measures are employed to address identified concerns as determined by the ranking operational leader, Human Resources, Compliance, and when appropriate, the Legal Department. Actions are commensurate with the gravity of the allegation. When required, for example in the event of a reportable violation of law, external self-reporting is completed by the most appropriate party, as determined in consultation with the company's Chief Legal Officer.

Summary reports from the case file database are provided to the Corporate Compliance Committee. The Compliance team reviews the reports with the Committee on an as-needed basis.

ELEMENT 6: Internal Monitoring and Auditing

The Company takes reasonable steps to achieve compliance with the multiple standards that apply to our business and determine to overall effectiveness of the Compliance Program. Such steps include, but are not limited to, monitoring and auditing processes designed to prevent and detect violations, improper conduct, and to test the integrity of our externally reported data.

Monitoring

Monitoring functions are generally described as either:

- Ongoing processes that generate information and data that the organization uses to routinely evaluate outcomes; or
- Non-independent, continuous tests of key business processes and controls.

Management has responsibility for monitoring functions. Monitoring functions may produce no known issues or may result in information or trends that require response from management and/or the Compliance Department.

Auditing

The term "auditing" is used to describe a comprehensive, systematic process of testing and corrective action conducted by individuals who are independent from management, with appropriate expertise, following a standard protocol. For the purposes of the Compliance Program, audits may be conducted by internal personnel or by contractors. Audits assess the effectiveness of management controls and monitoring procedures. The Compliance team is responsible for internal, non-financial auditing.

Monitoring and auditing processes are designed to result in corrective actions, where necessary to address findings and reduce the likelihood of future recurrence of issues.

The Compliance Officer, with the assistance of the Corporate Compliance Committee, ensures that internal monitoring is being performed across the Company and develops an annual Company-wide audit plan designed to address the high-risk Compliance Program issues as identified by the annual risk assessment, prior experience, and regulatory focuses.

The Compliance Department periodically shares reports detailing the results of monitoring and auditing efforts with the Compliance Committee and other stakeholders.

ELEMENT 7: Compensation Structures, Corrective Actions and Disciplinary Standards

The company has established a compensation philosophy that incentivizes compliant behavior. There are also clear consequences if violations of company standards are identified. As stated in the Code of Conduct, unethical conduct is not tolerated.

Reasonable, effective, and efficient steps are taken to respond to any detected compliance issues, including those issues identified after confidential disclosure, monitoring, or auditing. These steps are taken at all levels of the organization to address individual issues as well as reduce the potential of future recurrence of the same deficiency or error.

Detected and uncorrected deficiencies could affect patients and staff and seriously damage the Company's status and reputation. Corrective action is expected promptly every time an opportunity for improvement is discovered.

Corrective action plans should include steps to correct each problem. As appropriate, steps that are generally considered are:

- Education or re-education on regulations, policies, procedures, and expectations coupled with monitoring to ensure that education has been effective;
- Modification of controls to ensure early detection of issues;
- Additional testing to determine scope and severity of issues and/or effectiveness of corrective actions. Audits are not closed until detected issues are re-tested and confirmed remediated.
- Consistent, case specific individual performance improvement or progressive discipline, up to and including termination of employment and ineligibility for rehire;
- Recognizing and/or rewarding good conduct, including reporting issues of concern;
- Return of discovered overpayments in accordance with timelines and procedures set forth in regulatory guidance, including the 60-day repayment rule;
- Referral to law enforcement and/or licensure authorities; such as a disclosure to the Office of Inspector General.
- Referral to the responsible government agency.
- Incorporation of findings into quality assurance and performance improvement efforts, including but not limited to, re-evaluation and amendment of policies and procedures;
- Modification of the Compliance and Ethics Program and/or the Annual Compliance Program Work Plan as necessary to close gaps; and/or
- Other corrective action as indicated by audit and investigation findings.

Corrective actions and associated responsibilities for each are determined, where possible, in partnership with management and are expected to be thoroughly executed, documented and monitored for effectiveness.

ELEMENT 8: Risk Assessment

The CCO conducts an annual and periodic Enterprise Risk Assessment (ERA), based on home-based care business needs, each ACO's strategic objectives and mission, the regulatory environment, internal operations, use of technology, including artificial intelligence, and emerging risks. The ERA is designed to proactively identify threats posed to the Company's financial, organizational, or reputational standing resulting from violations of laws, potential criminal conduct, regulations, codes of conduct, or organizational standards of practice. The ERA is periodically revised to incorporate revisions based on changes in the business and regulatory environment.

The CCO retains ERA documentation and uses the ERA to develop an annual Compliance Program Work Plan that identifies ownership and accountability within the Company. The ERA includes evaluating information including leadership feedback, results of monitoring, regulatory and auditing activities, confidential disclosures, industry enforcement trends, satisfaction surveys, corrective action and performance improvement activities, and policy and procedure evaluations. The ERA is also used to evaluate the effectiveness of reporting mechanisms.

The ERA and Compliance Program Work Plan includes details about the priority level of each risk, basic comments regarding each risk, and identifies issues, training, standards, projects, and monitoring and auditing opportunities to correct and/or reduce overall compliance risk. The company deploys compliance resources in a risk-based manner, with greater emphasis on higher risk areas.

The Elements of this Compliance and Ethics Program, company policies and procedures, and education are evaluated during the ERA and modified on an as-needed basis to reduce the risk of improper and/or unethical behavior or faulty processes.

Third Party Management is a component of the ERA. The company follows a process for legal review of contractual relationships to ensure business rationale for use of third parties, assess qualifications, implement mechanisms to describe and monitor services, and evaluate risks and payment terms.

Leadership, including the Compliance team, will conduct comprehensive due diligence when the company engages in merger and acquisition activities and design plans for timely and orderly integration of the acquired entity into company structures and internal controls.

CONCLUSION

The Elements of the Compliance and Ethics Program do not function independently. The Elements, working together, provide a framework for risk detection, prevention, reduction, and mitigation. The Code of Conduct provides the initial and primary expectations for all covered persons. Strong compliance leadership throughout the organization provides support for the Code of Conduct to be a constant focus as the Company operates each day. Exercising due care helps the organization to identify and hire an honest and trustworthy workforce focused on quality and patient safety. Effective education ensures that each team member understands their responsibilities for quality work in compliance with the multiple laws, regulations and contractual relationships by which the Company abides. Multiple avenues to report issues of concern and a robust network of monitoring and auditing protocols allow the Company to self-identify and correct compliance issues before they become major problems. Consistent corrective and disciplinary practices are followed to ensure that compliance issues are addressed in a timely manner. The Risk Assessment is employed as a gap analysis and effectiveness review that leads to continuous improvement each year.

Questions about this Program should be directed to the company Chief Compliance Officer at 800-609-9783 or to speakup@harmonycare.com.