



Legacy Care Partners, Inc.

WHISTLEBLOWER POLICY AND PROCEDURES

Introduction

Section 301 of the Sarbanes-Oxley Act requires the audit committee of a public company to establish procedures for the receipt, retention, and treatment of complaints regarding accounting, internal accounting controls, or auditing matters and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters (“violation or suspected violation”).

The Code of Ethics and Conduct of Legacy Care Partners, Inc. (the “Company” or “Legacy Care Partners”) requires directors, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Company, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Definition of Whistleblower

An employee who reports a concern or complaint relating to a violation or suspected violation.

Reporting Responsibility

It is the responsibility of all directors, officers, and employees to comply with the Code of Conduct and to report a violation or suspected violation.

Retaliation

This policy is intended to encourage employees to raise serious concerns within the Company prior to seeking resolution outside the Company. No director, officer, or employee who in good faith reports a violation or suspected violation shall suffer harassment, retaliation, or adverse employment consequence. An employee who retaliates against someone who has reported a violation or suspected violation in good faith is subject to discipline up to and including termination of employment.

Reporting Violations

The Company’s open-door policy encourages employees to share their questions, concerns, suggestions, or complaints with someone who can address them properly. Often an employee’s supervisor is in the best position to address the concern. If the employee is not comfortable speaking with her/his supervisor or not satisfied with her/his supervisor’s response to the report of the violation or suspected violation, the employee is encouraged to speak with someone in the Legal Department or anyone in management whom she/he is comfortable approaching. Supervisors and managers are required to report a violation to the Company’s Compliance Officer. For employees who wish to report anonymously, the Company will establish a hotline system for the anonymous reporting of violations or suspected violations. Credible and/or substantiated reports of a violation or suspected violation will be directed to the Compliance Officer for investigation.

Compliance Officer¹

The Company's Compliance Officer is responsible for investigating and resolving violations and suspected violations and will advise the Chief Executive Officer and/or the audit committee of the same. The Compliance Officer has direct access to the audit committee and is required to report to the audit committee at a minimum annually on compliance activity.

Reported Violations

All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.

Remediating Controls

The Compliance Officer shall notify the audit committee of any violation or suspected violation that is credible and/or substantiated and work with the process-owners and audit committee until the matter is resolved and proper safeguards and/or internal controls are established.

Acting in Good Faith

Anyone reporting a violation or suspected violation must be acting in good faith and have reasonable grounds for believing a violation occurred or exists. Anyone found to have made unsubstantiated allegations maliciously or knowingly to be false is subject to discipline up to and including termination of employment.

Confidentiality

Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

¹ Compliance officer may be a committee of the board, a designated director, or the Company's General Counsel.