



GETWELL HEALTH SYSTEMS, INC.

INTERNAL CONTROL GUIDELINE FOR CONFLICT OF INTEREST

I. Introduction

A. Purpose

This Internal Control Guideline for Conflict of Interest (the “Guidelines”) of Getwell Health Systems Inc. (the “Corporation”) aims to ensure that conflict of interest situations do not arise and that personal interests do not influence business judgement or decision-making. Employees must use these Guidelines when making decisions that have an ethical and professional impact on the Corporation and the general community. Identifying, avoiding or disclosing and addressing conflicts of interest is an important part of demonstrating objectivity and integrity when an employee executes his/her responsibilities and duties.

B. Scope and Applicability

This Guideline applies to all employees and officers of the Corporation. These Guidelines contain the standards, code, policies and procedures of the Corporation. In the event that prevailing laws and regulations impose more stringent requirements, such laws and regulations shall apply.

C. Responsibilities

1. Each *employee* is responsible for understanding and adhering to the principles set out in this Guideline. They are required to identify situations that are or could be perceived to be a conflict of interest and to avoid them wherever possible. It is their responsibility to disclose conflicts of interest situations as soon as they arise and ensure that they complete any agreed upon actions to eliminate or mitigate the conflict of interest.
2. *Managers or Officers* should strive to create an environment where employees feel safe to discuss and disclose any potential conflicts of interest. They are expected to lead by example, demonstrating compliance with this Guideline and to ensure employees know and understand the requirements thereof. They must treat the information disclosed by employees with appropriate confidentiality and without bias, thereby serving as primary point of contact for employees and provide guidance with respect to conflicts of interest situations.

II. Principles

A. Identification

Employees are expected to recognize when they potentially have, or could be perceived as having, a conflict of interest. An awareness that placing their personal interests before the interests of the Corporation and where such personal interests improperly influence or could be seen as improperly influencing their business judgments, decisions, or actions, are instances of conflict of interest, is necessary.

Making judgments, taking decisions, or pursuing actions when facing a conflict of interest may make it difficult to perform work for the Corporation objectively and may have legal, reputational and regulatory consequences. If an employee is in doubt about whether there is a conflict of interest, they should consult their immediate superior or department manager for guidance.

B. Avoidance

While the Corporation respects the employees' rights and choices and does not wish to interfere in their personal lives, their employment obligations of loyalty to the Corporation must be considered. Accordingly, employees should avoid conflicts of interest with their work at the Corporation wherever possible.

C. Disclosure

Having a conflict of interest is not necessarily wrong. However, it can become a problem or even a legal matter if an employee tries to influence or could be perceived as influencing the outcome of business dealings for direct or indirect personal benefit. Employees are therefore required to disclose to their Department Manager any actual, potential or perceived conflicts of interest as soon as the employee is aware that they may be in a conflict of interest situation. When circumstances change, existing disclosures may no longer be accurate or complete. Employees must ensure that disclosures are timely made.

D. Address

Disclosing a conflict of interest alone is not sufficient. Every conflict must be addressed together with the Department Manager in order to eliminate or reduce the associated risks. Most conflicts of interest can be addressed in a simple and mutually acceptable manner through proactive, open dialogue between employees and their Department Manager.

Each Department Manager is expected to assess the conflict of interest situation disclosed by the employee, and fairly evaluate options to address the conflict. They shall consult the President prior to implementing measures to resolve a conflict of interest situation, insuring that such measures minimizes

risk to the Corporation. Documentation on these measures and discussions concerning the conflict of interest situation shall be maintained.

III. Types of Conflicts of Interest

The Corporation has identified these common types of conflicts of interest.

A. Engagements

1. *Outside engagements and other payments for services.* Engagements such as outside employment may create, or appear to create, a conflict of interest. This is because of the possibility that some aspects of the outside position may cause the employee to act in a way that is inconsistent with their duty to the Corporation. This concern applies as well to consultancy arrangements or other arrangements that require payment of honoraria and other payments for services.

Employees should not have any kind of paid or unpaid engagements with a supplier, customer or competitor of the Corporation, unless it clearly does not influence and cannot be perceived as influencing their business judgment or it is expressly requested by the Corporation and is documented accordingly. Additionally, employees must avoid taking up external engagements which could entail the use of the Corporation's resources, require the use or disclosure of confidential information, adversely affect or appear to affect the objectivity of the employee in performing their duties or conflicts with the Corporation's mission or values or otherwise negatively impact the reputation of the Corporation.

A conflict of interest could also arise when an employee acts as an official/advisor/consultant to a government agency, particularly in a role involving regulatory or supervisory power over (or other ability to affect) the Corporation. Employees must inform their Department Manager for approval prior to accepting any such position.

2. *Paid speaking engagements or other similar presentations.* Paid speaking engagements or other similar presentations may raise conflict of interest concerns. Specifically, they could either create a perception that the employee is using their position for personal gain, or that employee's participation in the event could influence their business decisions with respect to the event sponsor.
3. *Appointive Positions.* Positions held by employees in a board of directors, in an advisory board or in a similar supervisory body of an external organization could create a conflict of interest because of the demanding obligations of loyalty that come with such memberships – at least in situations where the entity does or seeks to do business with the Corporation, competes with the Corporation or could otherwise have an impact on the Corporation.

Such situations could lead to the perception that the employee might sacrifice Corporation to the benefit the entity on whose boards they would serve, or raise questions about the employees' confidentiality obligations, or interfere with the ability of the employee to perform their duties for the Corporation due to the time commitment spent on board activities.

B. Personal Financial Interests

Personal investments can create conflicts of interest if employees make decisions for the Corporation that concern a company in which they have a personal financial interest. Therefore, employees must not conduct business with any entity in which they or their Closely Related Persons have a substantial interest. Employees must not own (directly or indirectly) any stock or other financial interest equal to or greater than 1% in any company which competes with or does (or seeks to do) business with Corporation.

Additionally, a conflict of interest may arise where an employee has an interest in an opportunity or investment in which it is known that Corporation is, or may be, interested. Employees must not take opportunities, for themselves or their closely related persons that are discovered through the use of corporate property, information or position without first offering the opportunity to Corporation.

Employees must first disclose the opportunity to their Department Manager and offer the opportunity to Corporation, if the Corporation could reasonably be expected to have an interest in the opportunity or investment, before they or their closely related persons act on the opportunity for personal benefit.

C. Family and Personal Relationships

1. *Family and Personal Relationships Within the Corporation.* The employment of Closely Related Persons may raise questions regarding confidentiality, objectivity, fairness and integrity in work relationships. This can negatively impact the Corporation's ability to recruit and retain employees and otherwise diminish Corporation reputation for ethical and fair conduct.

Employees must not be in a supervisory, subordinate, or control relationship (e.g., having influence over conditions of employment) with Closely Related Persons or be involved in any hiring/retention decision regarding Closely Related Persons (including internal/external hiring, retention of external service providers/contractors and internal transfers).

Any intimate or romantic relationship between and among employees, officers or members of the Board of Directors must be disclosed to and approved by the Chairman of the Corporation Board of Directors.

2. *Family and Personal Relationships involving other companies.* While it is not unusual for employees to have a Closely Related Person who

works for a supplier, customer or competitor, such situations often call for extra sensitivity to risks relating to security, confidentiality and conflicts of interest. Just because a Closely Related Person becomes a Corporation competitor, business partner or customer does not mean that there is a conflict of interest. However, Employees should discuss the relationship with their Department Manager in case of questions.

D. Material Gifts and Other Benefits

Receiving gifts, meals, hospitality, travel and entertainment can serve important business purposes. However, employees must be careful to avoid any conduct that would constitute a conflict of interest. Employees must not directly or indirectly solicit or accept from any actual or potential Corporation supplier, customer or competitor:

1. Cash or cash equivalents (e.g., stocks, gift certificates, discounts not based on a collective agreement, etc.);
2. Gifts, unless it is reasonable to believe that accepting the gift does not influence and cannot be perceived as influencing the business judgement of the employee. Where refusing a gift might reasonably be interpreted as giving offense or causing embarrassment, a gift may be accepted on behalf of Corporation but must be disclosed and the employee's manager must determine appropriate disposition.
3. Meals, hospitality, travel, or entertainment, unless it serves only Corporation' business interests, is accompanied by a representative of the business providing it does not influence (and cannot be perceived as influencing) the business judgment of the employee.

E. Other Situations

It is not possible to list all situations that may give rise to a conflict of interest. The situations described above are examples of common conflict of interest situations and do not represent an exhaustive list. Any other situations that may arise that involve the employee's personal interests conflicting with the interests of Corporation should be disclosed and addressed in accordance with the general principles of this guideline.

IV. Internal Controls

The related internal controls to this process will be developed Corporation Internal Control Register and can be accessed by typing Go/control register in your Internet browser.

V. Implementation

A. Training

Employees must familiarize themselves with this Guideline and participate in periodically held training sessions. Managers should additionally be trained on

their specific responsibility to evaluate and effectively address conflicts of interest.

B. Reporting and Non-Retaliation

Any employee with knowledge of suspected misconduct must report his or her suspicion promptly. Employees who report potential misconduct in good faith or who provide information or otherwise assist in any inquiry or investigation of potential misconduct will be protected against retaliation.

VI. Breach of this Guideline

In alignment with the Code of Business Conduct and Ethics, breaches of our policies and guidelines or local laws will result in remedial, corrective or disciplinary actions up to and including termination of employment.

VII. Definitions

Closely related persons are the employee's family members, those living in the same household as the employee or someone with whom the Employee has a personal relationship of an intimate or romantic nature.

Conflicts of Interest are any of the following:

Actual conflicts of interest - the employee currently faces a real, existing conflict of interest situation or the conflict of interest situation has already occurred e.g. an employee accepts a gift from a supplier during the bidding process and then selects the supplier to provide goods and/or services to Corporation

Potential conflicts of interest - the employee is in a situation that is not yet a conflict of interest but based on likely future developments may turn into one e.g. the brother of an employee is being considered for a position in Corporation – a decision over which the employee has some influence

Perceived conflicts of interest - the employee is in a situation that may appear to others to be a conflict of interest, even if this is not the actual case e.g. invitation to speak at an industry event, at no cost to Corporation, which includes meals, travel and entertainment

Disclosure means sharing the existence, nature, and all relevant facts of a conflict of interest with the employee's Manager.

Manager refers to the employee's Department Manager responsible for the employee's work from a business or operational perspective.

Employees refers to officers, managers, and employees of the Corporation.