IMPERIAL HEALTH PLAN
OF CALIFORNIA

2027 CODE OF CONDUCT

Imperial of California Inc. (hereinafter Imperial) has outlined a Code of Conduct that must be followed by all employees and that relates to Imperial's commitment to provide a safe and healthy work environment including adherence to:

- Equal Employment Opportunity
- Protection Against Harassment and Discrimination
- Americans with Disabilities Act
- A Drug-Free Workplace
- Workplace Violence Prevention
- Standards of Workplace Conduct Regarding:
    - Dealing with Customers
    - Conflicts of Interest
    - Confidentiality
    - Use of Company Resources
    - Compliance with Laws and Regulations
    - Dealing with Government Officials and Public Employees
    - Dishonesty and Fraud

Imperial expects all employees to make a personal commitment to follow the Code of Conduct:

- I will comply with the letter and spirit of all applicable federal, state and local laws and regulations
- I am responsible for the integrity of my own actions
- I may not justify a non-compliant, illegal, fraudulent, dishonest, or unethical act by claiming it was ordered or approved by another employee
- I am aware that no employee, regardless of level or position, is ever authorized by Imperial to commit or direct another employee to commit a non-compliant, illegal, fraudulent, dishonest or unethical act
- I am free to contact the Imperial Compliance Department, or the 24-hour Fraud and Abuse Compliance Hotline for guidance on the legality or ethics of any action under consideration or any action taken
- I will favorably represent Imperial through my proper conduct

Imperial is committed to upholding the highest standards of integrity by following the Guiding Principles of Business Conduct, as follows:

- Be Fair and Responsive in Serving Our Customers
- Always Earn and Be Worthy of Our Customers' Trust
- Respect Fellow Employees and Reinforce the Power of Teamwork
- Demonstrate a Commitment to Ethical and Legal Conduct
- Maintain Our Business and Compliance Standards
- Continuously Strive to Improve What We Do and How We Do It

Imperial does not employ or contract with individuals who have been excluded by Medicare (or

Medi-Cal). Additionally, the Imperial Compliance Department reviews the Department of Health and Human Services Office of Inspector General List of Excluded Individuals and Entities and the General Services Administration Excluded Parties Lists System prior to the hiring or contracting of any new employee, temporary employee, volunteer, consultant, governing body member, or first tier, downstream or related entity, and monthly thereafter, to ensure that none of these persons or entities are excluded or become excluded from participation in federal programs.

Various laws and regulations apply to the conduct of individuals, businesses, organizations, and industries. Just as there are laws to govern our personal lives there are also laws that govern our professional lives. All employees are expected to conduct themselves consistent with the law.

Imperial is in the business of providing and arranging health care and prescription drug services for various government-sponsored and private health care programs. In this industry, laws and regulations exist for virtually every aspect of the transaction of business with Imperial, including, but not limited to Medicare Part C and Part D: financial reporting and solvency, contract terms and conditions, appeals and grievances, quality improvement, utilization management, marketing and sales, enrollment and disenrollment procedures, premium billing and collection, claims adjudication and general business practices. Every employee is expected to comply with all applicable laws and regulations on the federal, state and local levels. All employees are under a continual obligation to familiarize themselves with the laws affecting their jobs and put forth their best efforts to follow the law. Particular care must be applied in the area of Medicare law, regulation and policy.

Key components of conflicts of interest include but are not limited to

Disclosures - Employees, Board and FDRs are required to disclose any financial interests, outside employment or personal relationships that might present a conflict.

Gifts and Inducements - Employees, Board and FDRs are prohibited from accepting gifts, gratuities, or favors from vendors, members, or providers that could influence business decisions.

Reporting Misconduct - If you suspect or have evidence of conflict of interest, bribery, or contract fraud involving employees or FDRs, it should be brought to the Compliance Officer and/or appropriate authorities. You can securely and confidentially file a complaint using agency specific resources such as Compliance mailbox at compliancefwa@imperialhealthplan.com or anonymously via the Compliance Hotline at 888-708-5377.

Some of the entities that create and enforce the laws, regulations and standards that apply to Imperial's Medicare programs are:

- U.S. Congress
- U.S. Department of Health and Human Services
- U.S. Centers for Medicare & Medicaid Services
- U.S. Attorney General
- U.S. Department of Justice
- U.S. Office of the Inspector General
- California State Legislature

- California Department of Health Services
- California State Attorney General's Offices
- California Department of Managed Health Care

COMPLIANCE PROGRAM

The Code of Conduct is a critical component of Imperial's Compliance Program. Imperial's Code of Conduct, in conjunction with Imperial's Compliance Program Description and policies and procedures:

- Articulate Imperial's commitment to comply with all applicable federal and state standards
- Describe the compliance expectations as embodied in the Code of Conduct
- Implement the operation of the compliance program
- Provide guidance to employees and others on dealing with suspected, detected or reported compliance issues
- Identify how to communicate compliance issues to appropriate compliance personnel
- Describe how suspected, detected or reported compliance issues are investigated and resolved by Imperial
- Include a policy of non-intimidation and non-retaliation for good faith participation in the compliance program, including, but not limited to, reporting potential issues, investigating issues, conducting self-evaluations, audits and remedial actions, and reporting to appropriate officials

Imperial has established a Compliance Program that includes all of the following elements:

- Written Policies and Procedures and the Standards of Conduct
- Compliance Officer, Compliance Committee and High Level Oversight
- Effective Training and Education
- Effective Lines of Communication
- Well-Publicized Disciplinary Standards
- Effective System for Routine Monitoring, Auditing and Identification of Compliance Risks
- Procedures and Systems for Prompt Response to Compliance Issues

While the Compliance Program is administered by the Compliance Department, compliance with the laws and regulations applicable to our business is everyone's responsibility from the top down. Participation in the Compliance Program is mandatory, and Imperial expects all employees to conduct themselves according to the Code of Conduct. Accordingly, violating the Code of Conduct is a violation of the Compliance Program. To meet the expectation of participation, all employees at a minimum must understand and comply with the following:

Compliance Policies and Procedures and the Standards of Conduct

The Compliance Program includes policies and procedures that demonstrate our commitment to compliance and provide detailed information to employees on the operation of the Compliance Program. The policies and procedures address issues such as the compliance reporting structure,

training requirements, how to report suspected or potential issues and how those issues will be investigated, documented, addressed and corrected, and disciplinary action for violations.

Upon hire (within 90 days), upon revision and annually thereafter, all employees must review the Code of Conduct. The purpose is to ensure your commitment and understanding of the Code of Conduct and all employees will document their receipt and understanding.

Compliance Program policies and procedures are distributed to all employees by posting them on the company shared drive. Employees are expected to read and understand the policies and refer to them as needed.

Compliance Officer, Compliance Committee and High Level Oversight

The Compliance Officer is responsible for the implementation of the Compliance Program, defining the program structure, educational requirements, reporting and complaint mechanisms, response and correction procedures, and compliance expectations. On a daily basis, the Compliance Officer, through the use of dedicated compliance staff, ensures the components of the programs are operational. The structure of the programs relies on real-time compliance within the operational department and oversight by the Compliance Department to implement all components of the programs.

The Compliance Program is overseen by designated committees designed to provide the requisite support and expertise to support the programs. There are two committees: the Compliance Committee and the Board of Directors. These committees are responsible for the oversight of the Programs and serve to advise the Compliance Officer. Reports on the activities and status of the Program is reported to each committee. Each of these committees meets regularly but no less than quarterly.

Effective Training and Education

Imperial maintains training associated with General Compliance, Fraud, Waste and Abuse and HIPAA. General training is completed upon hire (within 90 days), upon revision and annually thereafter. Ad-hoc training conducted by the Compliance Department as a result of an identified compliance issue is mandatory and is documented and retained.

Effective Lines of Communication

Imperial has appropriate communication mechanisms in place to ensure two-way communication is possible between Imperial employees, contractors and the Compliance Department. The Compliance Department ensures that information and/or interpretations regarding regulations, both new and revised, are available for all affected staff.

Additionally, the Compliance Program requires reporting of potential violations and provides for confidentiality (regardless of the mechanism used) and no tolerance of intimidation or retaliation. Violations can be reported in person, telephonically, in writing or anonymously through the toll-free hotline (1-888-708-5377). Employees who feel they are being retaliated against for participation in the Compliance Program are required to report those violations. In addition, if

an employee feels that their work environment is hostile towards identifying and reporting potential compliance violations, they should report that as well.

Well-Publicized Disciplinary Standards

Violation of the standards contained in this Compliance Program may result in disciplinary or corrective action against employees who participate in non-compliant, illegal, fraudulent, improper, dishonest, or unethical activities.

It is impossible and inappropriate to identify the specific corrective action that will be taken for any specific act or conduct that constitutes a violation of this Compliance Program. Imperial, in its sole discretion, has the right to determine the appropriate corrective action, up to and including termination, for any violation of the Compliance Program.

Specifically, Compliance requests disciplinary action from the supervisor. The supervisor determines the type of disciplinary action and issues disciplinary action. Compliance is not involved in the issuance, nor do we have line of sight of the type of disciplinary action. Compliance is only informed that a disciplinary action is issued. Human Resources is involved in every step assisting the supervisor.

Effective System for Routine Monitoring, Auditing and Identification of Compliance Risks

Imperial uses regular risk assessments to provide information for the auditing program. The Auditing Workplan identifies areas where the Compliance Department will perform a formal review of compliance with a particular set of standards (e.g., policies and procedures, laws and regulations). In addition to the high-risk elements, lower-risk elements may also be included in the workplans, depending on available resources. Audit workplan is developed annually based on various factors, including the risk score, the strength of mitigating controls and operational departmental input. Based on the workplan, the audit Engagement letter is sent with the scope of the audit and timeframes. Audit documents are reviewed, findings conveyed via Audit Result letter and a Corrective Action Plan is issued as needed.

Monitoring activity is managed by the Compliance Team and activity is added based on the regulatory need. The operational areas are responsible for monitoring activity and corrective action when the threshold is not met and reporting back to Compliance to track on the Monitoring Dashboard.

Procedures and Systems for Prompt Response to Compliance Issues

Timely inquiries are conducted on all reports of potential non-compliance. Inquiries are initiated within two weeks of the reported incident. If the result of the inquiry does not eliminate the potential violation completely, an investigation will occur to look into the issue. Investigations are conducted by staff in the Compliance Department if appropriate. If the Compliance Department does not have expertise to investigate an issue, the Compliance Officer contacts the Legal Department for advice on retaining an appropriate investigator. Because monitoring activities and audits are designed to confirm non-compliance, violations identified through these methods do not need an inquiry or investigation. Whether deficiencies are identified as a result

of an investigation or identified by other means, appropriate actions designed to address the issue are required. In the Medicare Advantage program, disclosing FWA or non-compliance to a regulatory authority is voluntary; however, Imperial recognizes the importance of self-reporting.

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2027 COMPLIANCE, FWA, HIPAA TRAINING, P&P, CODE OF CONDUCT ATTESTATION

I acknowledge that I have received/read a copy of the Imperial Health Plan Compliance Training and Education that includes training for Compliance, FWA, HIPAA and Code of Conduct.

I agree to abide by the Compliance Plan, all such policies and Procedures, and all federal, state and local governmental laws and regulations.

I acknowledge that it is my responsibility to report any/all suspected violations to my supervisor, Compliance Officer, via the Compliance mailbox at compliancefwa@imperialhealthplan.com or anonymously via the Compliance Hotline at 888-708-5377.

I agree to abide by Imperial's Non-disclosure and Confidentiality Clause in the Compliance Plan and the Code of Conduct.

- General Compliance
- Fraud Waste and Abuse Part 1
- Fraud Waste and Abuse Part 2
- HIPAA
- P&P location notification
- Code of Conduct

By signing the below, I am certifying I have reviewed and will abide by the referenced materials above and all regulatory requirements and processes outlined in these documents/trainings I received.

Print Name/Entity: _____

Wet Signature: _____

Department/Entity: _____

Date: _____

☐ New Hire (90 days after hire)
☐ Annual
☐ Ad-hoc