



CODE OF BUSINESS CONDUCT

31.05.2023

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LETTER FROM CORNELIUS GRUPP

C-Care is a family owned and managed firm which operates in the US and caters to markets and customers across the world. Constantly striving to outperform the standards of our industry, such as setting the pace and level of flexibility or aligning with the best in class while staying true to our core values, truly sets us apart.

We do so by re-committing to our values every day. We care about each other, the quality of our products, our customers and about executing our mission without short cuts. In our industry we deal with customers and vendors from all over the world and acknowledge our responsibility towards the local and global impact our business has on the environment and communities. I am firmly committed to ensuring that we maintain the highest standards of business ethics in everything we do, with all our stakeholders, wherever we operate.

This Code of Business Conduct is a guide to help each of us live up to our values. It serves as a practical reference to ensure that we follow the law, make ethical decisions and above all, abide by the guiding principle that "there is never a good business reason to do the wrong thing".

Further to guide us in limiting our impact on society and environment and to take responsibility for our impact and consumption of raw materials beyond governmental regulation.

Please take time to read this Code carefully, to appreciate the standards expected of us as we fulfil our many commitments to each other, our customers, suppliers and business partners, our company and to the environment and the communities we serve.

However, as no document can cover every possible situation, the Code also outlines the various resources available to you, should you need further guidance or if you wish to report an issue that concerns you. Please be assured that reports made in good faith will be fully investigated and that retaliation is not tolerated.

Thank you for committing to our values every day and being part of our journey to continuously improving ourselves and reducing our impact on the environment.



Cornelius Grupp
CEO & President of C-Care LLC
July 2020



STATEMENT OF CORE VALUES

Our Core Values

C-Care is committed to doing business in a sustainable, responsible and ethical manner with our customers, suppliers, business partners, local governments and communities, shareholders and employees alike, building lasting relationships based on trust and underpinned by our core values of integrity, honesty and respect.

Integrity

We have high standards and apply them consistently in our daily business interactions.

Honesty

Above all, we never compromise the truth.

Respect

We respect each other, our environment and all applicable laws, regulations and policies.

GUIDING BUSINESS PRINCIPLES

At C-Care we all agree that “there is never a good business reason to do the wrong thing”. This sums up our culture and provides the basis for the guiding business principles that govern our behaviours across the key areas covered by this Code, as follows:

- We take care to ensure the health and safety of our people and our guests in all our workplaces
- We respect human and labour rights and provide equal, merit-based opportunities to all our employees, valuing their diversity and rewarding them fairly
- We are fair and honest with our customers, suppliers and business partners, only engaging with those who share our commitment to ethical business practices
- We are mindful of our responsibility in the area of competition law and compete energetically, fairly and always within the law
- We do not tolerate any form of bribery or corruption and are committed to the highest standards of business ethics in all our dealings everywhere
- We use our Company’s assets in a proper manner and for their designated purpose
- We respect confidential information and are professional in all our communications
- We avoid conflicts of interest, are alert to and promptly report any suspected incidents of fraud and only offer and accept appropriate business gifts and entertainment
- We embrace sustainability as a fundamental prerequisite to our future growth, continuously strive to meet the highest standards
- Finally, if we see or hear something illegal, unethical or unsafe – we “Speak Up”!

What is the Code of Business Conduct and why do we have a Code?

Our Code of Business Conduct and the supporting policies (together, our “Code”) act as a guide to help us:

- **Live up to our values.** By doing business the right way, we are able to maintain the trust we have built with others who have a stake in our Company’s success, from our fellow C-Care employees and shareholder to the companies we work with and the communities where we live.
- **Follow the law.** The guidance in our Code helps us do our jobs in compliance with relevant laws and regulations that apply to the work we do and the countries where we do business. Where differences exist between the Code and local rules as a result of customs or business norms, we should apply whichever sets the highest standard of behaviour.
- **Make ethical decisions,** especially when the right thing to do is not obvious. While there is no replacement for common sense and good judgement, our Code helps us understand rules and policies with which we may not be familiar. For this reason, we provide a comprehensive training programme to ensure we all understand our Code and we require every employee to certify that this is the case.

In short, it helps us to abide by our golden rule: *“there is never a good business reason to do the wrong thing.”*

Who is the Code for?

Everyone who works for or on behalf of a C-Care Company company has a duty to read, understand and comply with this Code. This means that:

- All employees including those who work part-time or are on fixed or temporary contracts
- All officers and executive and non-executive directors

are responsible for upholding the principles and values expressed in this document.

Because C-Care has grown both organically and through acquisitions, it is especially important for all of us to be aware that the same rules apply to everyone in the extended C-Care organisation. Acquired businesses are required to adopt this Code and communicate C-Care values as soon as possible.

Additionally, we also expect our suppliers to follow similar principles, as outlined in our separate Supplier Code of Conduct. Likewise, business partners who act on our behalf are similarly expected to share our commitment to the highest ethical standards. Throughout this document reference is made to detailed policy documents and guidance notes – a full list of these documents is set out on page XYZ. Copies can be obtained from your manager, any member of the Compliance & Ethics team or may be downloaded from our intranet sites.

What are Our Responsibilities?

We are all expected to:

1. Use our common sense and good judgement in our business decisions and interactions
2. Comply with the Code and all relevant, applicable laws
3. Ask when in any doubt about how to proceed
4. Speak up when things aren’t right

Ethical Decision Making Guide

C-Care tries to make it as simple as possible to follow the rules.

When you're facing a difficult business decision, please refer to the relevant section of this Code for guidance and also ask yourself the following questions:

1. Is it legal, ethical and fair?
2. Is it consistent with C-Care's core values?
3. Is it the right thing to do for my business and the Company?
4. Would I be happy to be held publicly accountable for it?

If you are still not sure that the answer to each of these questions is 'yes' or if you are ever unclear about the meaning or importance of anything in this Code, do not hesitate to ask your manager, a member of the Compliance & Ethics team or any of the other resources available to you, which are listed overleaf.

Speak Up!

Why is it important to ask questions and report concerns?

We are all aware of the devastating impact that unethical, illegal or unsafe behaviour can have on a company and its employees. We want to continue to safeguard our excellent record and reputation and need your ongoing support. Since our Code cannot address every situation that could arise in our day-to-day duties, it is up to each of us to continue to uphold the highest standards of integrity and to report matters inconsistent with responsible business conduct.

What kind of issues should I report?

You should report in good faith all potentially illegal, unethical, or unsafe acts or anything that seems contrary to the principles set out in our Code. "Good faith" means that you provide all of the information you have about the situation and that it is true to the best of your knowledge. It does not matter if you are not sure whether the issue is a violation of our Code or if it later turns out that you were mistaken. You should always feel free to ask questions about anything that seems inappropriate to you or report something if it doesn't seem right – this is both your right and your responsibility.

Whom should I contact?

There are a number of resources you can turn to any time you are unsure about the right course of action or wish to report an issue that concerns you:

1. Your immediate supervisor or manager
2. The Company HR Manager or Finance Manager
3. The Company Managing Director
4. The C-Care Compliance Team
5. The Chief Financial Officer or Chief Executive Officer

Good faith reporting and non-retaliation policy

C-Care is committed to creating an atmosphere of no reprisals, where employees feel empowered to speak up when they have genuine concerns. You may always make a good faith report of any suspected violation of our Code or the law, without fear of retribution or any negative impact on your employment as a result of the report.

Retaliation or reprisals are not tolerated.

When a report is made, the information is forwarded to the C-Care Compliance Team for investigation. Every concern or allegation will be handled discreetly and professionally and in a confidential manner, to the extent reasonably possible and allowed by local laws.

What happens when there is a violation?

Violations of our Code or the law may carry serious consequences for the individuals involved and for C-Care. Those engaging in unethical or illegal activities and those who direct, condone, approve, or facilitate such conduct, are acting independently and against the Company's best interests, and will be subject to disciplinary action up to and including termination of employment, as well as possible legal sanctions. Remember, such behaviour places all of us at risk of a damaged reputation and negatively impacts our stakeholders. It may also subject us, as individuals and as a Company, to fines and civil or criminal liability.

Further Expectations for Managers and Directors

While our Code applies to everyone equally, if you are a C-Care manager or director, you have additional duties to our Company and to your team and must strive to:

- Lead by example, keeping ethics at the forefront of your mind in all your business dealings
- Set and communicate clear team expectations to promote an understanding of our Company's expectations and how to comply with our Code and relevant local laws. This may require developing policies or guidelines in addition to this Code to ensure full compliance locally
- Ensure that your team receive the training they need to understand their obligations and responsibilities
- Foster an open culture, encouraging your employees to speak up when things aren't right, always being receptive to concerns, questions or comments
- Deal with inappropriate behaviour and credit ethical performance
- Embrace compliance & ethics initiatives for your business

OUR COMMITMENT TO EACH OTHER

Workplace Health and Safety

Safe working conditions

- Comply as a minimum, with all applicable Health & Safety legislation and continuously improve our Health & Safety stewardship, aiming all the time to meet or exceed industry best practice
- Insist that all employees and contractors respect the Company's Health & Safety guidelines
- Ensure that our companies provide a healthy and safe workplace for all employees and contractors and take due care of customers and visitors at our locations
- Require all employees and contractors to work in a safe manner as mandated.

Drugs and alcohol

Our safety also depends on keeping our workplaces free from the influence of any substance that could impair our safety or job performance. The misuse of medication, controlled substances or alcohol and the use of illegal drugs in the workplace is prohibited. This includes the purchase, sale or distribution of such products or being under their influence. Where prescribed medications or over-the-counter drugs may impact your ability to perform your job safely please advise your manager.

Q Our work safety standards far exceed what is required in the country where I work and our competitors only follow local requirements. Shouldn't we do the same?

A No. We must adhere to C-Care safety policy and best practices. We are committed to providing our employees with a safe and secure environment everywhere we operate, even if this means we exceed local requirements.

Q I suspect that a fellow employee occasionally comes to work drunk and may also be drinking on the job. I am concerned for this co-worker's health and safety. What can I do?

A You should consult with your safety officer or your manager, who will take the correct steps to involve the right professionals to address the situation. Alternatively, you can contact the other resources mentioned in this Code, including the hotline, if you would be more comfortable using one of these channels.

Fair labour practices

Comply	as a minimum, with all applicable legislation and continuously improve our social stewardship, aiming all the time to meet or exceed industry best practice
Manage	our businesses in a fair and equitable manner, meeting all our social responsibilities as both a direct and indirect employer
Support	freedom of association and recognise the right to collective bargaining
Prohibit	forced, compulsory and child labour
Apply	the principle of equal opportunity, valuing diversity regardless of age, gender, disability, creed, ethnic origin or sexual orientation, while insisting that merit is the ultimate basis for recruitment and selection decisions
Ensure	that we deal responsibly with our suppliers and customers in accordance with this Code and proper business practice

We are fully committed to human rights and support the principles set out in the articles of the United Nation's Universal Declaration of Human Rights and the International Labour Organisation's Core Labour Principles in so far as they apply to our companies. It requires us to:

Equal opportunities and non-discrimination

Hard work, ability, and integrity are the principles that determine a person's opportunities for advancement in our Company. Our employment policies are aimed at fostering individual initiative and collaboration, providing all of us with the opportunity to develop to our full potential. Recruitment, selection and promotion decisions are made on individual merit and in line with the principles of equal opportunity and non-discrimination. As well as recruiting fairly and providing merit-based development opportunities, we also reward our people fairly, based on a "pay for performance" philosophy.

Preventing bullying and harassment

It is important to treat our fellow employees with respect and dignity. Bullying and harassment is totally inappropriate in the workplace and can take many forms, including:

- Verbal or written remarks or "jokes" related to religion, race, ethnicity, gender or age
- Physical or sexual advances or visual displays
- Threatening gestures or expressions of violence
- Threats of violence

They may come from co-workers, supervisors, suppliers, contractors, or customers. We all have a responsibility to ensure that there is mutual respect in the workplace. Bullying or harassment can never be tolerated.

Q During a department presentation I asked a question. I felt the response I received was abusive and sexist and I felt humiliated. Several other people in the room started to laugh. Is this allowed?

A We encourage open communication, differing opinions on issues and healthy debate when decisions are being made. However, when we disagree it must be done professionally and respectfully and there is never an excuse for sexist behaviour or remarks. Talk to the individual who made you uncomfortable, or contact your manager or Human Resources representative or contact any of the other resources available to you, as set out on page 4.

OUR COMMITMENT TO OUR CUSTOMERS, SUPPLIERS AND BUSINESS PARTNERS

Treating Others Fairly

Our customers, suppliers and business partners are valued stakeholders and contribute in so many ways to our Company's success. In return, we strive to be honest, and never engage in unfair practices. We firmly believe that relationships built on trust and integrity will be sustainable and beneficial for all.

Our customers

The success of our business strategies relies on the support of our customers. It is essential therefore that we develop and maintain mutually positive and beneficial commercial partnerships based on fairness, honesty and trust. We are committed to supplying all of our goods and services in accordance with all applicable laws relating to health, safety and product requirements. Likewise, our product promotion and advertising should always be factual and presented in a way that is fair and reasonable. This means never engaging in misstatements about our products and services or those offered by our competitors.

Our suppliers

Our suppliers are critical to the performance of our business. We expect them to be quality driven, innovative and efficient – providing C-Care with value at a fair cost, but never at the expense of ignoring laws, regulations or sound ethical practices. Our Supplier Code of Conduct sets out our requirements and related procedures that help ensure that we only work with suppliers who share our unwavering commitment to good ethical practices and meet our standards in respect of human rights, health and safety and environmental stewardship. Our Procurement teams have oversight of these risk-based processes for our principal direct and indirect suppliers and also assist management teams to ensure local supplier relationships are appropriately managed.

Our business partners

"Business partners" may include sales agents, consultants, intermediaries, sales distributors, lobbyists and joint venture partners. Our business partners contribute to our business process when we need their expertise in a given subject area, market or geographic location. We perform thorough due diligence on all business partners that operate on our behalf to assist in securing, preparing or negotiating bids for new contracts or the extension of existing contracts. We also carefully document all contractual commitments to ensure that they reflect ethical business standards. These procedures are set out in our Anti-Bribery Policy and help protect C-Care from any association with illegal or unethical behaviour such as making corrupt payments. As with all of our third parties, compensation paid to these business partners must be proportionate to the services provided, properly recorded and approved and paid by cheque or bank transfer (not cash) in accordance with any agreed contract.

Competing Fairly

We believe that fair competition is in everyone's interest, resulting in more dynamic markets with wider choice, better value and increased innovation – markets in which C-Care can continue to compete and excel. We are therefore fully committed to complying with competition/antitrust laws wherever we operate. Specifically we cannot engage in any form of communication or establish an implicit or explicit agreement with a competitor which has the effect or attempts to:

- Fix, stabilise or control prices, credit terms, discounts or rebates
- Allocate contracts, markets, customers or territories
- Boycott certain customers or suppliers
- Refrain from or limit the manufacture or sale of any product or service

Some helpful do's and don'ts when dealing with our customers and competitors are as follows

OUR COMMITMENT TO OUR CUSTOMERS, SUPPLIERS AND BUSINESS PARTNERS

Customers

Do...

- Vigorously promote your products and services
- Recommend a resale price where applicable (but do not insist)
- Require customers to sell a product under a specific trademark, if applicable

Do not...

- Try to restrict customers from importing goods or exporting outside their territory, except in the case of specific legally-imposed sanctions
- Insist on a resale price (in the US you may establish a minimum resale price as long as it does not unreasonably restrain competition)
- Prevent customers from stocking alternative products

Competitors

Do...

- Compete vigorously
- Discuss general industry-wide matters if appropriate ensuring that no company/ customer sensitive information is disclosed
- Find out as much as you can about competitors from public or independent third party sources (always note the source)

Do not...

- Fix prices directly or indirectly
- Allocate or carve up customers or markets
- Fix any other terms and conditions
- Discuss any aspect of pricing (credit terms, discounts, margins, rebates)
- Control or limit production
- Discuss tender offers or customer quotes
- Agree with a competitor not to supply certain customers
- Reach any "understanding" regarding any of the above

Violation of Competition/Anti-Trust legislation poses a risk of serious civil, criminal, financial and other penalties being levied on the Company. Accordingly, it is essential that we fully understand our responsibilities in this area. Depending on your role, you may be required to undertake specific competition law training to ensure you understand how to apply our policies and procedures in practice, in addition to training on our Code of Business Conduct.

OUR COMMITMENT TO OUR CUSTOMERS, SUPPLIERS AND BUSINESS PARTNERS

- Q** I met a competitor at a trade show who suggested that we could each sell more efficiently if we divide up the sales territory, that is she sells in the north of the country and I concentrate on the south. What should I do?
- A** Say no! Tell the competitor that market allocation is illegal and is against our policy. Then report the conversation to your manager and the Compliance Team.
- Q** A competitor called me and asked me not to bid on a contract with one of our large customers as he has been told his company is guaranteed to win and besides he will put some business our way for the products they don't manufacture. At least we get some business this way, so should I agree?
- A** No. The proposal is anti-competitive and illegal. Consult with your manager and the Compliance Team before responding to clearly explain that we will never be part of such an arrangement. Q
- Q** Can I pretend to be a customer to get pricing information from our competitors?
- A** No. Obtaining information about a competitor by misrepresenting your identity or by inducing an employee of the competitor or a third party to divulge confidential information is inappropriate. Gathering information about our competitors can be a legitimate business activity

Refusing Bribery and Corruption

Bribes and facilitation payments

A bribe is any financial or other advantage offered, promised, given or received with the intention of influencing the behaviour of a person or company. This intention, or purpose, is very critical as certain legitimate business transactions may constitute bribes if specifically undertaken in order to influence behaviour. Bribes may include:

- Money
- Gifts*
- Hospitality, including travel expenses*
- Business or employment opportunities
- Political donations
- Charitable or community contributions
- Facilitation payments
- Any other favours or benefits

OUR COMMITMENT TO OUR CUSTOMERS, SUPPLIERS AND BUSINESS PARTNERS

At C-Care, we do not tolerate any form of bribery and strictly prohibit all employees from offering, paying, soliciting or accepting bribes. There are strict laws against bribery in many of the locations where we do business including international legislation, such as the US Foreign Corrupt Practices Act and the UK Bribery Act. We will always abide by these laws, regardless of local custom or business practices. Our standards are set out in our Anti-Bribery Policy.

Facilitation payments are also specifically prohibited. These are small unofficial payments made to an individual, typically a government agent or official, to secure or expedite a routine action. Examples include processing a permit, licence or visa, scheduling an inspection, releasing goods held in customs, or expediting utility services. Paying a fee for the use of a recognised, legitimate, fast-track procedure that is open to all and not paid to an individual is not considered to be a facilitation payment. A payment may also be made where the life, safety or health of an individual is threatened. Any such payments must be approved in advance or if this is not practical, reported after the fact to your manager and your Country Compliance Coordinator.

As with competition law, a violation of this policy poses serious reputational, legal and financial risks. It is essential that we fully understand our responsibilities in this area. Depending on your role, you may be also required to undertake specific anti-bribery, corruption and fraud training to ensure you understand how to apply our policies and procedures in practice.

Money laundering

Money laundering is the process by which individuals or entities use legitimate businesses as channels to “clean” funds acquired through illegal activities. C-Care does not condone, facilitate or support money laundering. We must all watch out for irregularities in the way payments are made, especially large cash payments and unusual transactions. In addition, we have a responsibility to conduct due diligence on our suppliers, intermediaries, and business partners and to report any suspicious behaviour.

Q A representative of a potential supplier has told me that if we award the contract to them I will be eligible for a cash payment under their “corporate customer reward scheme.” How should I respond?

A The representative has just tried to bribe you. Explain you cannot participate in such a scheme, terminate the meeting swiftly, return to the office and report this to your manager and the Compliance Team.

Q The local council is a customer of C-Care. The Council Public Works Director is hosting his daughter’s wedding at his house. He tells you about the event and all the home improvement projects he’s doing to get ready for the wedding. He says “I need pavers, lawn products, concrete and my driveway could use resurfacing.” He continues, “I know C-Care supplies all that stuff. If you could get me a really good discount, I might see to it that more of the Council’s money goes your way next year.” What should your response be?

A You should tell him that C-Care prohibits doing business like that, but that you’ll see whether any discounts are available consistent with pricing to other customers.

Doing Business with Governments and Regulatory Officials

When dealing with the government and regulatory officials and agencies you must not put our Company at risk of working outside the standards we strive to uphold, as special rules and regulations apply to these interactions.

OUR COMMITMENT TO OUR CUSTOMERS, SUPPLIERS AND BUSINESS PARTNERS

Therefore, we have an extra responsibility always to:

- Know and comply with all contract requirements
- Follow the limits on gifts and hospitality, which can be stricter for government officials than for the private sector
- Ensure all reports, certifications and statements to the government are current, truthful, accurate and complete
- Assign all time allocations and costs to the proper category and the appropriate contract

In certain situations, you may have contact with an official or be asked to provide information on the Company's behalf in connection with a government or regulatory agency inquiry or investigation. As it is vital to ensure that you have all the information you need and all such information is accurate and appropriate for the purpose, speak to your manager before providing any such non-routine information.

OUR COMMITMENT TO OUR COMPANY

Protecting Company Assets and Information

Company assets and resources include, but are not limited to:

- Property, plant & equipment and vehicles
- Stocks of raw materials, work-in-progress and supplies
- Funds (cash, bank, investments)
- Time
- Intellectual property
- Accounting and other business records
- Confidential information
- Computer hardware and software
- Electronic mail and internet access

We all have the responsibility to ensure that these assets and resources are only used in a proper manner and for their designated purpose. You may make occasional, appropriate personal use of Company assets, so long as this does not interfere with your work or the work of others. Some further guidance in relation to some of these specific asset categories is set out below.

Intellectual property

You may have access to C-Care's intellectual property (IP) through the course of your work. IP includes intangible property such as copyrights, patents, trademarks, design rights, logos and brands. To the extent permissible by law, the rights to all IP created with Company materials, on company time, at its expense or within the scope of our duties, belong to C-Care. We must protect these assets and enforce our IP rights if required.

It is also important that we respect other companies' confidential information and intellectual property. If we have authorised access to a customer's or supplier's IP, we must protect it as we would protect our own information. Likewise, we must not use illegally obtained, improperly licensed, or unlicensed software as this could expose us, both as individuals and the Company, to legal action.

Confidential information and Insider Dealing

We must also protect C-Care's confidential and proprietary information, which generally includes any information not available to the public and can include:

- Sales information or marketing plans
- Trade secrets, that is information that gives our Company a competitive advantage, for example, customer lists, process information or product specifications
- Policy and procedure manuals
- Financial data

We may share such confidential information only for legitimate business purposes and if authorised to do so. Please take special care to protect this information by properly securing your computer, documents, or other sensitive materials. In addition, avoid discussing such information.

Be conscious of strangers being able to view information and avoid discussing such information in places where you can be overheard, including restaurants, hotels, conference centres, meeting rooms, taxis, airplanes etc.

OUR COMMITMENT TO OUR COMPANY

As part of our employment with the Company, we also provide confidential information about ourselves to the Company, including for example, our employment history, personal contact information, marital status and so on. If your work involves handling such information, you must take great care to safeguard it. Never share such information about a colleague with anyone unless there is a business need to do so, consistent with applicable law. Obligations in respect of confidential information continue even after your employment with our Company ends.

Q I have just been hired from another company. I have box of confidential materials from my former employer that would be very helpful in developing marketing plans in my new position. May I bring this with me?

A No, you should not bring materials that may contain confidential information to the company from a prior job. Just as it would be wrong for someone to take our confidential information, we should not use the confidential information of others.

Please note that we are also responsible for protecting inside information about our customers and suppliers and other publicly traded companies with which we interact. Inside information can be any information that is not available to the public and is also material, meaning a reasonable investor would consider it important. Common examples of inside information include changes in management, major business plans and financial results that have not been released. Even knowledge of events or actions that are not certain to happen -such as the negotiation of a major contract, an acquisition, or the sale of a subsidiary - can be considered inside information.

Buying or selling the securities of a company while you are aware of inside information about that company is called insider dealing or insider trading, and it is illegal. Similarly, we must never provide inside information to others so that they can buy or sell that company's securities (known as "tipping") – this too is illegal.

External communications

Communications with the outside world play a very important part in the reputational and financial evaluation of the Company.

Accordingly, all communications to the media relating to our financial performance, acquisitions, strategic plans or any matter which could have a reputational impact on the Company will be handled exclusively by the C-Care HQ Team

If you encounter anything in the media or on the Internet that could potentially have a negative impact on our Company's reputation, please raise the issue with your manager immediately so they can ensure appropriate Company personnel are informed. Individual companies in our Company can deal with local trade and media as appropriate in relation to normal business matters arising.

OUR COMMITMENT TO OUR COMPANY

IT & Data Security and Digital Media

The efficient operation and security of our IT systems and related data is essential for the smooth running of our companies. Our IT Security Policy sets out the guidelines which we must follow and is summarised below.

Appropriate use of company technology

We are all responsible for properly and appropriately using C-Care technology resources, including the email system, internet access, Company-issued mobile devices and computers and properly licensed software. Our IT systems remain the property of the Company at all times.

Therefore we have a right to privacy to the extent provided by law, but not beyond this when using company systems. They should never be used in any way that would be unlawful, offensive, disruptive or harmful to other people, for example creating, accessing, displaying, storing or transmitting:

- Sexually-explicit messages or images
- Material that could be offensive based on race, ethnicity or religious beliefs
- Otherwise discriminatory or inappropriate material

We must take special care when drafting emails, remembering that electronic messages are permanent, can be altered and forwarded without our consent and ultimately can affect the reputation of our Company. We must also pay particular attention to instructions relating to backup, anti-virus defences, encryption, access codes and system support.

Data protection, retention and data privacy

As a Company, we collect a large amount of data, including information relating to our suppliers and other third parties, as well as employees both past and present.

- We must properly store, use, and transmit this information, in compliance with applicable legislation and any Company and local data protection and retention guidelines.
- Documents which are subject to judicial proceeding or investigations should not be altered or destroyed.
- Where required by law each of our Company companies must have registered with the appropriate data protection agency.
- Any known or suspected data breaches should be reported to your manager or appointed Data Protection Officer, who can also help you with any further questions in this regard.

In order to make sure that our Company's information technologies are secure and business - focused, C-Care reserves the right to monitor any messages transmitted or stored in its system, including deleted information. Communications and other data created on C-Care systems - like any other form of business correspondence - are not private communications. Of course, any monitoring activities will comply with local laws.

Accounting and other business records

Maintaining accurate and reliable business records in written or electronic form is critical to our Company's corporate decision - making process. Among other important uses, these records enable us to meet our various external reporting and legal requirements.

Our accounting functions must therefore always operate to the highest standards so that our records are maintained in accordance with applicable laws, relevant accounting standards and Company guidelines.

OUR COMMITMENT TO OUR COMPANY

Digital (or social) media

Digital media are tools and channels for social interaction, using highly accessible communication techniques. They include, for example:

- Social networking sites
- Blogs and micro-blogs
- Message boards
- "Wiki" pages
- Social bookmarking and tagging
- Online discussion forums
- Instant messaging
- Video and photo-sharing sites
- RSS feeds
- Other evolving communication tools

We appreciate that these tools help us to communicate more effectively with our stakeholders. However, we also recognise that these emergent channels carry certain risks and, when used inappropriately, can have unintended and potentially damaging consequences.

The guidelines in this section should help you know when and how to best use these tools in a business context. When considering whether and what to post, remember our basic rule: **Assume everything you communicate online is public, forever.** So think before you post and when in doubt - don't!

Do...

Only use digital media tools during work hours where they complement or support your role. If so, clearly identify who you are and note your role. Remember, very few people are designated as official spokespersons for our Company

Respect copyrights and acknowledge sources of information and photographs if appropriate

If you are publishing information about the company or your role, use a disclaimer, such as "The views expressed on this site are my own and do not reflect the views of my employer"

Take particular care not to infringe competition or anti-trust laws in any comments on competitors or their products, services, prices, etc.

Remember to be considerate, sensitive, and professional in your communications, consistent with the highest standards of conduct expected of you

Ensure material is accurate, complete and fairly stated and if you make a mistake, admit your error and correct it as soon as you become aware of it

Ask your manager for guidance if in any doubt about how and when to use digital media for business purposes

Do not...

Speak on behalf of the company unless specifically authorised to do so by your manager
Disclose confidential, proprietary or sensitive information

Access or distribute material that is prohibited by law or contains offensive language or content

Discuss customers, partners, suppliers or fellow colleagues without their prior approval

Provide employment related references to current/former employees online

Post false or inaccurate statements about our company

Respond to any inappropriate post or comment about the company. Instead, please alert your manager as soon as possible

Q Can i discuss company matters on my personal social networking page?

A You may disclose that you are an employee of the company. However, as with all public communications, you should never disclose confidential, proprietary or sensitive information related to the company's business on the Internet. This includes personal social networking sites and all other forms of digital media.

Q Am I allowed to connect work colleagues on my social network?

A Yes - it is your choice with whom you connect with online, however please do not do so on company time.

Conflicts of Interest

A "conflict of interest" arises when you have a personal relationship or a financial or other interest that could interfere with your obligation to act solely in the best interests of C-Care, or when you use your position with C-Care for personal gain. We must be alert to any situations that may create a conflict of interest, whether actual or potential. Some common examples include:

- A "closely connected person" such as a member of your household, immediate family, close personal friend or partner is a supplier, customer, or competitor of the Company, or an employee of such a company.
- You or a closely connected person has a significant financial or other interest in a company or person that competes with, does business with or is seeking to do business with C-Care. (Please note however that it is not an issue where the financial interest you have is in the form of securities that are listed on a regular stock exchange or are traded on an over-the-counter basis and constitute less than 1% of the total securities of the particular class).
- You have a direct or indirect reporting relationship with a closely connected person or have the ability to influence employment decisions for this person such as salary, promotion or performance evaluation.
- You have a romantic relationship with a C-Care supplier, customer or contractor (or employee of such a company) when you also have direct or indirect decision-making authority or influence with respect to the C-Care business relationship.
- You take personal advantage of any business or investment opportunity presented to C-Care. This includes situations where you directly or indirectly own an interest or are further developing an interest in property, leaseholds, patents or other rights in which C-Care has, or could have, an interest.
- You have outside employment or other activities with a company or individual that competes with C-Care, or does business with C-Care, or that affects your ability to do your work for our Company.
- You serve as a director or officer of another company, or as an elected official. This does not include positions in trade associations that you accept at the request of C-Care or positions with non-profit, charitable or religious organisations that don't interfere with your work.

OUR COMMITMENT TO OUR COMPANY

If you find yourself in any of these kinds of situations or are aware of others having such potential conflict of interest you must immediately report it to your manager and the Compliance T. New employees must also disclose any such issues when joining the Company. This way, the situation can be properly reviewed and assessed and an appropriate solution determined. You are expected to take any corrective actions requested of you.

Q My brother owns a business and wants to supply his products to the Company. May I direct him to our Purchasing Manager?

A Yes. You may direct your brother to the Purchasing Manager. However, your manager and the Purchasing Manager should be told about the relationship. Normal Company procedures for selecting a vendor must be followed to make sure there is no appearance of special treatment for your brother.

Employee Loans

Loans, favours and other payments can also bias, or seem to bias, our judgement in favour of the giver. Therefore, we do not make loans of our funds to employees or connected persons except in exceptional circumstances and subject to established guidelines.

Fraud

Fraud is any intentional deception that could result in unlawful gain, profit, advantage, harm, or loss to C-Care or another party. In short, any act that intentionally conceals or misstates facts in order to mislead others is considered fraudulent.

A non-exhaustive list of examples include:

- Unsubstantiated expense claims or inappropriate use of a company credit card or fuel card
- Theft of cash, sale proceeds or inventory
- Colluding with suppliers by falsifying address and payee details for bank transfers
- Colluding with suppliers for personal gain ("Kick backs")
- Falsely certifying invoices for payment
- Favouring certain suppliers to the detriment of the company for personal gain
- Falsification of payroll records (such as "Ghost Employees", paying too many hours etc.)
- Manipulation of product count records to hide inventory losses
- Circumvention of company security system to facilitate third party theft
- Manipulation of balance sheet accounts to report higher operating results
- Accident fraud – claiming on the employer's medical cover for a non-work related injury
- Misuse of company vehicles for personal reasons
- Theft of data – customer lists, employee data etc.
- Bribery and corruption

OUR COMMITMENT TO OUR COMPANY

We all must be alert to any warning signs that might indicate that fraud may be taking place, such as:

- Unusual employee behaviour, for example, foregoing holidays or refusing a promotion
- Key documents such as contracts or invoices or vouched expenses are missing
- A sudden unexplained change of lifestyle or an employee lifestyle that is more affluent than would be expected from his/her employment
- Close relationships with suppliers or contractors, for example suppliers/contractors who insist on dealing with one employee only, or an unexplained preference for a given supplier, despite higher prices
- Managers by-passing subordinates, subordinates by-passing managers and management frequently overriding the internal controls
- Lack of management oversight and inadequate monitoring to ensure that controls work as intended

At a minimum, all C-Care companies adopt our Anti-Fraud Policy, which requires C-Care management to maintain adequate controls to ensure that risk of fraud is properly identified, monitored and mitigated. A violation of this policy poses a risk of serious civil, criminal, financial and other penalties being levied on the individual and the Company. For this reason, if you know or even suspect that fraud is occurring, report this immediately through the prescribed appropriate channel. All reports will be investigated swiftly and professionally, and as always, our no reprisal policy will be strictly enforced.

Q I ordered some software and my manager has asked me to record the charge against another expense category because our budget for software has been exceeded. What should I do?

A Remind your manager that no one should knowingly make an incorrect record in the books and records of our Company. If your manager persists, you should escalate the issue further.

Q When completing an expense report, I over-estimated the amount of kilometres on my trip. Is that a problem?

A All expenses reports should be completed accurately so that the Company only pays for actual business costs.

Q I'm finding it very hard to reconcile what a supplier has charged us for to the work done. My supervisor is telling me "it's OK and let it go". What should I do?

A If you have a reason to be unsure of such a case, and cannot substantiate an expense, do not pass or approve it without first escalating it to the next level of management. All expenditure should be capable of being supported and justified.

Q I am due some expenses from the Company. My supervisor has told me to use the company fuel card instead as "that's easier". What should I do?

A Remind your supervisor that there's never a good business reason to do the wrong thing and that your expenses should be paid in the normal way.

Q A colleague hurt himself in a skiing accident on holiday. He has now asked me to help him claim he hurt himself at work to claim from the company insurance. What should I do?

A Remind your colleague that this is fraudulent and that it would put both your and his employment at risk. Should he make a claim you are obliged to report this to management.

OUR COMMITMENT TO OUR COMPANY

Gifts and Entertainment

We recognise that giving and accepting gifts and corporate hospitality can be a legitimate way to generate long-lasting goodwill in our business relationships.

However if gifts/hospitality are disproportionate or inappropriate they can cloud judgement, so always exercise caution. Specifically, gifts and hospitality must always be appropriate, represent bona fide business expenditures and should not be offered or accepted if doing so could influence the outcome of a business transaction or be perceived as influencing such a decision. Care is especially required in relation to gifts or hospitality involving government officials. The table below gives examples of appropriate and inappropriate gifts/hospitality.

Appropriate:	Inappropriate:
Modest (under €50), small or inconsequential items (such as branded promotional items)	Illegal or unethical gifts/hospitality
Occasional or infrequent	Gifts of cash, vouchers, gift cards or shares
Customary	Any item which could be offensive or would cause embarrassment
Given openly	Items or incentives which could seem to be bribes
In line with the recipient's company gift policy	Given in response to or anticipation of a favourable business decision
Hospitality for customers or suppliers as part of company meetings or events (in appropriate situations)	Extravagant or overly expensive
	Given in response to a specific request

Individual Company companies may also have prescribed limits governing the value of gifts and hospitality that may be given or received. Any question about whether a gift is in line with Company and individual company policy should be directed to your Managing Director.

Q We are very close to signing a large deal with a key customer. I think we could get him to sign the deal if he had a chance to relax in a five star hotel with his family over the weekend. We are happy to pay as this deal would mean we exceed forecasts and improve Company profitability. Can we go ahead?’

A This hospitality is inappropriate as it could be rightly seen to have been arranged specifically to secure a business advantage. You could arrange a working lunch instead to discuss final terms, etc.

OUR COMMITMENT TO OUR COMPANY

- Q** A supplier has invited me to go to a football match with him as a thank you for a successful year. Can I go?
- A** If the ticket is of reasonable value (less than \$50) and in line with normal business practice you can go provided this cannot be seen as compromising your business relationship with the supplier.
- Q** A customer has presented me with an engraved plaque and a gift voucher for exceptional customer service over the last year. Can I keep them?
- A** Thank the customer and keep the plaque. However gifts of cash and cash equivalents (gift vouchers) are against Company policy and should be returned to the customer with a polite explanation.
- Q** The company is planning a large capital investment and a potential supplier has asked me to attend a business dinner with him. Should I accept?
- A** The invitation can be accepted so long as the object of the dinner is a business discussion. Take care to ensure transparency and remain vigilant of public perception and outward appearance.

OUR COMMITMENT TO THE ENVIRONMENT AND OUR COMMUNITIES

Environmental Sustainability

- Comply as a minimum, with all applicable environmental legislation and continuously improve our environmental stewardship, aiming all the time to meet or exceed industry best practice
- Ensure that our employees and contractors respect their environmental responsibilities
- Address proactively the challenges and opportunities of climate change
- Optimise our use of energy and all resources
- Promote environmentally-driven product and process innovation and new business opportunities
- Develop positive relationships and strive to be good neighbours in every community in which we operate

Sustainability will continue to underpin our success as a Company. We continue to focus on achieving the highest standards of environmental management and control, and on proactively addressing the challenges of climate change. We have extensive programmes in place to improve energy efficiency, increase the use of alternative fuels, achieve air emission reductions, optimise water use, reduce waste and increase recycling. Our commitment to environmental stewardship requires us to:

Q I thought I saw a co-worker change environmental monitoring records that might hide potential violations our environmental discharge permit. What should I do?

A Immediately notify your manager or your local Environmental officer and the Compliance Team.

Political Contributions

Political contributions include any donation made in cash or in kind to support a political cause, party, candidate or issue. They include contributions made to or through political parties, organisations or individuals involved in the political process. Further, “in kind” contributions can include gifts like the use of company property or services, advertising or promotional activities endorsing a political party, the purchase of tickets to fundraising events or the use of employees’ time to assist with political campaigning. The laws governing political contributions vary depending on location and circumstance. In some cases, contributions are prohibited, while in others, they are allowed but must be publically disclosed. At C-Care, one thing is certain - political contributions must not be made as a way of obtaining unfair advantage in a business transaction. (Refer to the section “Refusing Bribery and Corruption” to understand why this is important to C-Care.)

Where a political contribution is deemed to be legal and appropriate, is not a means for unfair business advantage, and supports the democratic process, the Divisional Managing Director must give written approval for the contribution. All such contributions must be documented, receipted, recorded and disclosed where necessary.

OUR COMMITMENT TO THE ENVIRONMENT AND OUR COMMUNITIES

Charitable and Community Activities

As a responsible corporate citizen, we participate fully in the communities in which we operate. We support charities and local community projects through donations and other assistance and actively encouraging employee participation. We have a clear direction and focus for our activities, recognising the value that these partnerships can bring for all. We set appropriate objectives and monitor the effectiveness of our activities, ensuring good governance and communicating openly on our activities.

At Company level, we define priority areas for focus that are aligned with our business goals and address identified societal needs. Practices and customs vary across countries and regions; therefore, it is appropriate, in our decentralised business model, for each business to set their own rules governing charitable donations. These should recognise local circumstances and be consistent with Company objectives and Donation Guidelines which require all donations:

- To be made for bona fide charitable or public relations reasons and never when there is or may be a potential conflict of interest or possibility that the donation could be used as a subterfuge for bribery
- To be given to a legitimate and credible institution
- Never to be paid to the personal account of a named individual and generally not made in cash (i.e. in the case of financial donations)
- To be made directly not via third parties (e.g. customers or suppliers)
- Never to be tied to the execution of a business transaction or government action, or give the appearance of such a tie
- To be approved by the Company Managing Director/President
- To be documented, receipted and recorded in the company's accounts (including the value of in kind donations and employee volunteering)

Q Our customer celebrated his 50th anniversary this year. Instead of gifts he advised us to give money and he will make a donation to a local charity. I assume that this is in line with our policy?

A No, all donations should be made directly and not via a third person. You may ask your customer to provide details of the charity and explain that your company will donate directly if appropriate.

Q Some members of our local volunteer fire brigade have approached me looking for funding to help them upgrade some old equipment. I assume that this is in line with our policy?

A A donation is possible in this case and should be made directly to the fire service. When reviewing the request for sponsorship, we should be made aware of any personal relationships between employees and the fire service before making the decision.