

CODE OF
CONDUCT &
BUSINESS ETHICS





We conduct business according to the Golden Rule – fairly and honestly – treating your fellow co-workers, our customers, and our patients with dignity and respect.

LETTER FROM THE PRESIDENT AND CEO

I believe that Core values, both as individuals and as a company, guide how we do business and give Guardian Pharmacy a distinct advantage over others in the long-term pharmacy market.

We conduct business according to the Golden Rule – fairly and honestly treating your fellow co-workers, our customers, and our patients with dignity and respect. We are performance-driven and committed to hard work, initiative, and personal development. At the same time, we must follow the Golden Rule in every dealing, inside and outside of work. Do what’s right, no matter what. That is the best way, and the right way, to succeed in business.

At our core, we are a people business. Ultimately, we serve our customers and patients. And our slogan – Where Personal Service is the Most Powerful Medicine – is more than just a collection of words. For me, it is a reflection of how we conduct business every day:

- Delivering the right medication, on time, 24/7
- Helping our customers deliver safer, more efficient administration of medication
- Assisting patients with reimbursements
- Improving safety and efficacy of drug regimens

Although we strive to meet these goals, we have to earn the privilege to serve our customers every day.

In my view, the best way to achieve these goals is to empower our local pharmacies. Local autonomy, in concert with a service-oriented Corporate Support Group, is a successful recipe for serving our customers, patients, and each other.

Since founding Guardian in 2004, I have enjoyed the unique opportunity to “build the house we work in.” That requires leadership to make it happen. Part of that leadership is articulating a clear set of directions and expectations for everyone in the organization. This Code of Conduct and Business Ethics is intended to provide you with that roadmap.

I hope you take the time to carefully review this Code. Your adherence to the concepts and direction in the Code not only reflects on you, but is also a direct reflection on the Guardian Pharmacy that we have all built together.

Fred Burke
President and Chief Executive Officer
Guardian Pharmacy Services

TABLE OF CONTENTS

- UNDERSTANDING OUR CODE 4**
- OVERSIGHT RESPONSIBILITIES 5**
 - THE SENIOR COMPLIANCE OFFICER 5
 - ANNUAL ACKNOWLEDGMENT 5
 - EDUCATION AND TRAINING 5
 - REPORTING A PROBLEM 5
 - NON-RETALIATION POLICY 6
 - INVESTIGATING AND RESPONDING TO REPORTS 6
 - AUDITING AND MONITORING 6
 - DISCIPLINARY ACTIONS 7
- LEGAL MATTERS 7**
 - COMPLIANCE WITH LAWS 7
 - FEDERAL HEALTHCARE PROGRAM REQUIREMENTS 7
 - FRAUD, WASTE, AND ABUSE LAWS 7
 - BACKGROUND CHECKS AND EXCLUSION SCREENING 8
 - EMPLOYEE LICENSURE 8
 - EQUAL EMPLOYMENT OPPORTUNITY 8
 - HARASSMENT AND WORKPLACE VIOLENCE 8
 - SUBSTANCE ABUSE 9
 - DRUG DIVERSION 9
 - ENVIRONMENTAL LAWS 9
 - LITIGATION 9
 - GOVERNMENT AUDITS AND INVESTIGATIONS 9
 - QUESTIONS REGARDING LEGAL MATTERS 9
- CONFIDENTIAL INFORMATION 10**
 - CONFIDENTIAL BUSINESS INFORMATION 10
 - CONFIDENTIAL PATIENT INFORMATION 10

CONFIDENTIAL EMPLOYEE INFORMATION	10
USE OF COMPANY PROPERTY	10
INVENTIONS	11
ETHICAL MATTERS	11
CONFLICTS OF INTEREST	11
BUSINESS INTERESTS	12
OTHER EMPLOYMENT.....	12
SERVICE AS AN OFFICER OR DIRECTOR.....	12
BUSINESS RELATIONS	13
CONDUCT AT BUSINESS EVENTS AND IN SOCIAL SETTINGS.....	13
SOCIAL MEDIA CONDUCT	13
FAIR DEALING AND ANTITRUST LAWS.....	13
GIVING GIFTS OR OTHER BENEFITS.....	14
FINANCIAL RECORDS	15
FRAUD	15
INTERNAL CONTROLS; ACCURACY AND INTEGRITY OF BUSINESS RECORDS.....	15
BUSINESS ISSUES	16
BUSINESS COMMUNICATIONS.....	16
REVIEW OF CONTRACTS	16
WAIVERS	17
CONCLUSION	17



Our code is a reflection of our core values – integrity, respect, and leadership – and is intended to set clear directions and expectations for everyone.

UNDERSTANDING OUR CODE

Guardian’s Code of Conduct and Business Ethics (the “Code”) is a reflection of our core values and guiding principles – integrity, respect, and leadership. The Code is designed to govern employee conduct as well as the conduct between our employees and third parties, including customers, the residents and patients that we serve, competitors, business associates, contractors, and others who assist Guardian.

The Code is based in large part on the Compliance Program Guidance published by the Office of Inspector General of the Department of Health and Human Services (the “OIG”). Guardian’s Compliance Program, and this Code, reflect the following seven key elements of the OIG’s guidance:

- Written policies and procedures for compliance
- Designation of a Compliance Officer and Compliance Committee
- Training and education on compliance matters
- Having open lines of communication
- Conducting internal auditing and monitoring of compliance matters;
- Having employee guides
- A commitment to investigating and responding to potential compliance issues

You are expected to understand and adhere to the Code and to comply with all applicable federal, state, and local laws, regulations, and rules. The Code is intended as a guide for performing our functions and activities in accordance with sound ethical principles and in compliance with all applicable laws. The Code cannot address every issue that might arise. You are expected to seek guidance from a supervisor or one of the resources identified in the Code when you need additional assistance understanding your ethical, professional, and legal obligations.

The Code is not intended to and does not create a contract of employment or assurance of continued employment. In meeting the standards set out in this Code, it is essential that you conduct the Company’s business and your personal affairs that impact the business with honesty and integrity. You contribute to the Company’s overall reputation and, therefore, must accept personal responsibility for ensuring that these standards are met.

OVERSIGHT RESPONSIBILITIES

THE SENIOR COMPLIANCE OFFICER

The Board has appointed a Senior Compliance Officer, who is responsible for overseeing the Company's Code and global compliance efforts. In addition, members of the Senior Leadership Team and select individuals from our pharmacies have been appointed to serve on the Compliance Committee, to assist in the implementation and oversight of the Code and the compliance program. Many of the concepts embedded in the Code are at the core of the Compliance Committee's Charter and mandate from the Board. The Senior Compliance Officer provides regular reports to the Executive Leadership and to the Board regarding adherence to the standards established in the Code and, when applicable, potential violations of the Code.

ANNUAL ACKNOWLEDGMENT

At the beginning of your employment, you will receive a copy of this Code to review. Compliance with the Code is required and is a condition of employment with the Company. After you have reviewed the Code, you must sign an Acknowledgment Form indicating that you have read the Code and agree to abide by its principles. You will be asked to review the Code and attest to your continued adherence to these standards at least once a year and when substantive changes are made to the Code. Upon your review and execution of this document, any manager or supervisor is available to discuss questions or concerns you may have.

EDUCATION AND TRAINING

Education and training sessions are conducted to help ensure that you are aware of the Code, applicable laws and regulations affecting our business, federal healthcare program requirements, and the Company's policies and procedures. The goal of such training is to empower you to perform the responsibilities of your job in a legal, compliant, and ethical manner. You are required to attend education and training sessions applicable to your role. Failure to do so, may result in discipline up to and including termination.

REPORTING A PROBLEM

You are expected to follow the Code and to act in a professional and ethical manner. To ensure that the Company continues to operate in accordance with the Code and in compliance with all applicable laws, Guardian Pharmacy expects you to promptly report any suspected violation of the Code or the law. To report a potential violation, or if you have a question about the Code or need help on how to comply with it in a given situation, you may contact:

- The President and Chief Executive Officer of Guardian Pharmacy
- The president of your local pharmacy
- Guardian Pharmacy's Senior Compliance Officer
- A member of the Compliance Committee
- The Compliance Manager at your local pharmacy

Guardian offers several avenues to report any suspected violation of the Code or the law, including a third party Help Line.

You are not required to report a concern to an individual that may be involved in the suspected violation and may report such concern to any member on the list.

In addition to the above avenue for reporting, Guardian Pharmacy has established a Help Line, which can be reached at (866) 8ASK-GPS. The Help Line is managed and operated by an outside third-party vendor. The Help

Line provides the opportunity to report incidents involving potential violations of the Code, as well as concerns regarding potential illegal or discriminatory conduct (i.e., theft, drug or alcohol use, violations of compliance regulations, violations of the workplace violence policy, or violations of the workplace or sexual harassment policies). Caller ID is not used and the calls are answered directly by a third-party, allowing you to remain anonymous should you so choose. Unless you wish to share the information, the identity of anyone who calls the Help Line is never disclosed within the Company. If you elect to remain anonymous, you will be given a unique code and have the opportunity to call back to check on the status of your report. You should not hesitate to call the Help Line and are encouraged to raise concerns through this avenue.

Finally, employees may submit a concern through Guardian’s Compliance web portal. As with the Help Line, this web-based portal is managed by an outside third-party vendor and can be used to report issues involving possible violations of the Code or other potential unethical or illegal conduct.

Leadership, one of the Company core values, requires that you report potential violations of the Code. You do not have to have “proof” that there is an actual violation, but merely a good faith belief that there is a violation or even that something “just isn’t right.” Having the conviction to stand-up for what is right for the Company is part of being a leader and is what we expect of you.

NON-RETALIATION POLICY

The Company has a strict policy against retaliation. That is, Guardian Pharmacy will not take action against employees who report violations of the Code in good faith or who participate in an investigation with respect to an actual or suspected violation of the Code or other applicable laws. However, if you fail to report a suspected violation of the Code or the law, or if you deliberately make a false report for the purpose of harming or retaliating against another person, you may be subject to disciplinary action.

INVESTIGATING AND RESPONDING TO REPORTS

Every concern raised, whether reported to the individuals listed above, through the Help Line, or the web portal, will be investigated with the appropriate resources engaged to ensure a thorough review. Depending on the nature and severity of the issue, Guardian Pharmacy may share the concern, while still preserving your anonymity if you elected not to share that information, with the Compliance Committee, Human Resources, the Executive Team, or the Board of Directors. In addition, in certain cases, information may also be shared with or reported to the appropriate governmental agencies and law enforcement authorities.

In order to ensure that we conduct a thorough review of these concerns, it is your obligation to cooperate with any Company investigation (whether you reported the concern or just have relevant information). Again, you will not be retaliated against for participating in an investigation or for information that you provide the Company in good faith.

AUDITING AND MONITORING

Guardian routinely conducts internal audits, through the Compliance Committee and/or the Legal Department, on issues related to compliance. Guardian monitors compliance and ethical matters and institutes internal investigation when appropriate. Cooperation with these audits and investigations is mandatory.

DISCIPLINARY ACTIONS

The Company may take disciplinary action against any employee that has been found to have:

- Authorized or participated in activities that violate the Code or the law
- Failed to report a violation of the Code or the law
- Made a false report regarding a suspected violation for the purpose of harming or retaliating against another person
- Failed to cooperate in an investigation
- Retaliated against an individual for reporting a suspected violation or for participating in an investigation

The type of action taken will depend on the nature, severity, and frequency of the violation and may include any or all of the following: reprimand, probation, suspension, reduction in salary or bonus, demotion, or dismissal. The Company may dismiss the employee and, where applicable, sue to recover any illegal payments and/or prosecute the employee and any other parties involved. In addition, disciplinary action will be taken against any superior of the employee who directs or approves the action that constitutes a violation of the Code or the law, or who has knowledge of such actions and does not take prompt measures to prevent or correct them. If you have reason to believe that another employee has violated this Code or the law, you should immediately report the violation using one of the reporting options outlined above.

Again, the Code cannot address every issue that might arise. However, the following categories and specific prohibited conduct provide examples of unprofessional, unethical, and/or illegal conduct covered by the Code. Where appropriate, Guardian has developed specific policies and procedures for understanding and implementing appropriate protocols around these and other key compliance areas.



LEGAL MATTERS

COMPLIANCE WITH LAWS

One of the core values at Guardian Pharmacy is integrity and doing the right thing, even when nobody is looking. To that end, you are expected to comply with all applicable federal, state, and local laws, regulations, and rules at all times. In the healthcare industry, we are held to a high standard in compliance – you too will be held to that high standard in everything that you do. If you become aware of, or suspect, a potential legal violation, you are required to seek guidance and report such concern.

FEDERAL HEALTHCARE PROGRAM REQUIREMENTS

Guardian is firmly committed to compliance with all guidance and requirements under Medicare, Medicaid, HIPAA, and other federal and state healthcare programs. These include requirements related to billing the programs for the products we dispense and the conditions for participating in those programs.

FRAUD, WASTE, AND ABUSE LAWS

Federal and certain state laws prohibit offering anything valuable to a person or entity to induce them to order, purchase, recommend the order or purchase of, or make a referral for any type of healthcare goods or services for which payment may be paid, in whole or in part, by Medicare, Medicaid or another federal or state healthcare

program. Such payments are sometimes referred to as “kickbacks.” Upfront cash payments, rebates, free or discounted products and services, reimbursement of personnel costs, and lavish gifts or entertainment are examples of payments that may be considered unlawful kickbacks. These laws are complex and violations are subject to severe punishment, including both civil and criminal sanctions for both the Company and the individual involved, as well as exclusion from federal and state healthcare programs.

This prohibition on offering incentives to customers and suppliers does not apply to offering certain qualified rebates or other discounts. Such discounts and rebates are permissible, so long as the discounts or rebates are clearly identified as such and the customer is made aware of its obligation to account for and properly report any discounts in accordance with the reporting requirements of the fraud and abuse laws. Contact the Company’s Legal Department before proposing any such arrangements to ensure that the proposal is legally permissible.

It is essential that you conduct the Company’s business and your personal affairs that impact the business with honesty and integrity.

Federal and state laws also prohibit submitting or making a false record or statement in order to gain reimbursement from, or to avoid an obligation to, a government-sponsored program, such as Medicare or Medicaid. Accordingly, Guardian adheres to all applicable laws, regulations and program requirements when billing federal or state health care programs.

BACKGROUND CHECKS AND EXCLUSION SCREENING

Guardian conducts background investigations on all prospective employees and may, from time to time, conduct follow-up background checks, including criminal and credit history, as appropriate for the job. In addition, Guardian routinely screens all prospective and existing employees and vendors for exclusion from Federal healthcare programs.

EMPLOYEE LICENSURE

Guardian Pharmacy requires that all Pharmacists, Pharmacy Technicians, and nurses maintain a license/ registration in good standing in each state in which they will be working. Employee are expected to notify their supervisor immediately of any lapse in licensure as well as any legal action or disciplinary action against the license. If an employee’s license status is identified as lapsed, revoked, suspended, or is not in good standing, the employee will not be allowed to perform duties until proof of reinstatement and good standing is provided.

EQUAL EMPLOYMENT OPPORTUNITY

The Company is committed to providing an equal opportunity work environment where employees are treated with fairness, dignity, and respect. The Company is an equal opportunity employer in all of its policies regarding recruitment, hiring, transfers, promotions, compensation, benefits, layoffs, recalls, and other terms and conditions of employment. All policies shall be administered without regard to race, color, creed, religion, national origin, sexual orientation, sex, age, veteran status, or disability. All personnel decisions shall be made by utilizing objective standards based upon the individual’s qualifications, as they relate to the particular job.

HARASSMENT AND WORKPLACE VIOLENCE

Another core value is respect. The Company’s anti-harassment policy is a reflection of that value. That is, the Company is committed to providing a workplace that is free from harassment and intimidation and is safe for all employees. The Company does not tolerate degrading or humiliating jokes, slurs, intimidation, verbal or physical contact of a sexual nature, or other harassing conduct that interferes with an individual’s work performance or creates an intimidating, hostile, or offensive work environment. Unwelcome sexual advances or requests for sexual

favors in conjunction with employment decisions are strictly prohibited. The Company also has a zero tolerance policy for workplace violence.

SUBSTANCE ABUSE

The Company is committed to maintaining an alcohol- and drug-free work environment. You must report for work free of the influence of alcohol and illegal drugs. Reporting to work under the influence of any illegal drug or alcohol or using, possessing, or selling illegal drugs while on Company time or property will result in disciplinary action. Some employees may be taking prescription or over-the-counter drugs that could impair judgment or skills required for job performance. If you have questions regarding the effect of such medication on your job performance or you observe someone who appears to be impaired in his/her job performance due to the effects of medication, please consult with your supervisor or call the Help Line.

DRUG DIVERSION

Any Guardian employee who has knowledge of, or a reasonable basis to suspect, drug diversion by a fellow employee has an obligation to report such information to the Company. Guardian shall take all reasonable steps to protect the confidentiality of the information and the identity of the employee providing the information. A failure to report information about drug diversion will be considered in determining whether to continue to allow an employee to work in an area with access to drugs.

ENVIRONMENTAL LAWS

Guardian handles, dispenses, and destroys hazardous substances and waste consistent with applicable environmental laws, including the Environmental Protection Act, to minimize potential harm to the environment. Depending on your job, you will be given training on compliance with these standards and requirements.

LITIGATION

You are responsible for notifying the Legal Department of any subpoena, summons, complaint, court order, or search warrant that you receive that relates to Guardian or your employment in any way. You should not employ outside legal counsel for matters affecting Guardian (other than as it relates to personal matters or your personal disputes with the Company) without the direction of the Legal Department.

GOVERNMENT AUDITS AND INVESTIGATIONS

The Company's policy is to cooperate, as required, with all government audits and investigations. In order to ensure that all government inquiries and investigations are handled in a coordinated and efficient manner, all government requests for information, audits, and investigation should be reported immediately to the Legal Department.

QUESTIONS REGARDING LEGAL MATTERS

You are expected to be aware of the basic laws and regulations that apply to your area of responsibility. If you have questions, please ask your supervisor or the Legal Department.



CONFIDENTIAL INFORMATION

CONFIDENTIAL BUSINESS INFORMATION

Confidential business information is a valuable corporate asset to the Company that, if inappropriately disclosed, could harm the Company, its employees, its customers and its stockholders. “Confidential information” means any and all confidential or proprietary information about the Company or any of its subsidiaries that is not generally known to the public and includes information relating to the Company’s clients, business partners, suppliers and fellow employees. Confidential information includes, but is not limited to: financial data,

marketing/sales information, client payment information, client or personal information, client lists, training and operations material and memoranda, personnel records, computer code, trade secrets, pricing information and confidential information from partners and vendors. You are required to hold such information in the strictest confidence and shall not, directly or indirectly, disclose to any person or entity, or use for your benefit or for the benefit of others, any information deemed confidential by the Company.

If your employment or contractual relationship with the Company ends for any reason, you are still bound to protect the confidentiality of information you obtained while you were employed. You must hold it in the strictest confidence and not use it to benefit yourself or any third party. Additionally, upon separation from the Company, you are expected to return any and all confidential material in your possession, this includes, but is not limited to, paperwork and physical copies of documents as well as electronic copies retained.

CONFIDENTIAL PATIENT INFORMATION

As part of our business, you may collect, maintain, or have access to patient information such as medical conditions, medical history, medication history, health insurance information, and financial information. The Company is committed to complying with the requirements of the Health Insurance Portability and Accountability Act of 1996 (“HIPAA”) as well as other applicable federal and state laws related to privacy security, and confidential personal and health information. You may only access, use or disclose patient information to the extent permitted by law. You are required to participate in the training we provide regarding the use of patient information and how to protect such information from disclosure. You are required to report any suspected or actual unauthorized access, acquisition, use, or disclosure of patient information immediately pursuant to this Code and other policies and procedures.

CONFIDENTIAL EMPLOYEE INFORMATION

Sometimes our work may require access to healthcare and other sensitive information of co-workers. We are committed to protecting the confidentiality of employee information at the same level we pledge to our patients. That means you should never access, share, or disclose any confidential or sensitive information about another Guardian employee, unless you are required to do so to fulfill your job responsibilities.

USE OF COMPANY PROPERTY

You have a duty to ensure that the Company’s property is used for proper purpose, for the benefit of the Company. The Company has a zero tolerance policy with regard to theft. Theft, carelessness, and waste have a direct effect on the Company’s profitability. When you leave the Company, all Company property must be returned.

INVENTIONS

You must promptly disclose to the Company, all discoveries, developments, improvements and inventions, whether or not patentable (“Inventions”), conceived or made by you during regular working hours with the Company (whether or not they are related to your work) or conceived or made by you at any other time during the period of employment with the Company that relate to your work for the Company or to the operations of the Company. You agree to assign such inventions to the Company and execute such documents for the filing of patent applications and issuance of patent applications and take all other action necessary to provide for exclusive ownership by the Company of such inventions and patent applications and patents.



ETHICAL MATTERS

CONFLICTS OF INTEREST

Integrity is not just about doing the right thing, it is also about avoiding situations that would impair your judgment. Accordingly, you must avoid any situation that could impair your ability to make objective decisions on behalf of the Company, or has the appearance of creating a possible conflict of interest. A conflict of interest occurs when your private interest interferes in any way with the interests of the Company, or gives the appearance of impropriety. By way of example, you shall not take any action which would (1) directly or indirectly be in

competition or foster competition with the business interests of the Company; (2) interfere with the contractual relations of the Company and customers, suppliers, or others; or (3) diminish or disparage the reputation of the Company. It is your responsibility to alert the Company to any potentially conflicting relationships. The Company shall have sole discretion to approve, conditionally approve, or disapprove participation in such relationships. Refusing to respect the Company’s decision and instead continuing the relationship can give rise to disciplinary action, including termination. If you have any doubt about whether a particular situation may present a conflict, contact the Senior Compliance Officer for clarification.

This Code sets out some of the more common conflicts that you may confront and is intended to serve as a guide to the standards to which all directors, officers, and employees are expected to adhere. This list is unavoidably incomplete. It is your responsibility to use your best judgment to assess objectively, whether a conflict or the appearance of a conflict exists and to engage in open and candid communication with the Company about the potential conflict. The following activities are examples of activities or conduct that may create a conflict of interest:

- An employee works for, or serves as a director or advisor of, or has a business relationship with, a competitor, supplier, service provider or customer, unless the Company has explicitly approved such arrangement after full disclosure
- An employee makes a material, direct or indirect, investment resulting in their holding a financial interest in a competitor, supplier, service provider, or customer
- Speculation or dealing in goods, commodities or products required, dealt in or sold by the Company and its subsidiaries

A conflict of interest occurs when your private interest interferes in any way with the interests of the Company, or gives the appearance of impropriety.

- Appropriation to personal benefit of a business opportunity in which the Company or a subsidiary might reasonably be expected to be interested, without first making available the opportunity to the Company or subsidiary
- Use of the Company's property, information or position for personal gain
- Competing with the Company

BUSINESS INTERESTS

Except for ownership of publicly traded stock (and, in the case of a director, service on another board of directors), having a personal financial interest in any individual or business organization that furnishes products, supplies, property, or services to the Company may be a conflict of interest. This includes arrangements to receive loans (other than bank loans), commissions, royalties, property shares or anything of value other than the normal stock and bond market transactions. Accordingly, you shall disclose any such potential conflict or other business relationship where you have an ownership interest in such enterprise or business.

OTHER EMPLOYMENT

Guardian Pharmacy prides itself on providing the highest level of service to our residents, patients, and customers. To provide that service, each employee must make his or her position with Guardian a priority over employment outside of the Company. Accordingly, Guardian Pharmacy discourages other employment without the prior written consent of the Company. Under no circumstances shall officers and employees accept other employment by any individual or business organization that (1) furnishes merchandise, supplies, property or services to the Company; (2) is a customer of the Company; or (3) is a competitor of the Company.

SERVICE AS AN OFFICER OR DIRECTOR

You shall not serve as an officer or director of another business organization, excluding charitable or other not-for-profit organizations, without prior written approval of the Senior Compliance Officer.



BUSINESS RELATIONS

CONDUCT AT BUSINESS EVENTS AND IN SOCIAL SETTINGS

At its core, Guardian Pharmacy is a service business. Your actions reflect directly on Guardian Pharmacy and how we are perceived by our customers, residents, and others with whom we interact. Whether in person, on the phone, in email, or through social media, you must be professional and are prohibited from any conduct or making statements that could be perceived as defamatory, unprofessional, or obscene. In addition, although we recognize that employees may consume alcoholic beverages at certain events (e.g., customer functions, business development functions, work-related social events),

you are expected to remain professional at all times, including drinking in moderation, and to refrain from conduct that would reflect unfavorably on Guardian Pharmacy in such setting.

SOCIAL MEDIA CONDUCT

Some employees may use social media to share otherwise personal aspects of their lives and/or their opinions on various subjects with family, friends, and co-workers. However, social media also presents risks and should be used responsibly. The same principles and guidelines found in Guardian Pharmacy policies and procedures, including the Employee Handbook and this Code of Conduct, apply to your activities online. Ultimately, you are solely responsible for what you post online. The following are examples of conduct that are in violation of this Code and may also be a violation of federal or state laws, including HIPAA:

- Inappropriate postings that may include discriminatory remarks, harassment, and threats of violence or similar inappropriate or unlawful conduct
- Posting confidential Guardian information or personal information about our patients, customers, or your colleagues online
- Posting pictures or photos of any workspace that may contain confidential information
- Posting information or pictures of patients or customers without their consent

Engaging in any of these actions may result in disciplinary action up to and including termination of employment.

In addition, we recommend that you express only your personal opinions. Never represent yourself as a spokesperson for Guardian. If Guardian is the subject of your posting, be clear and open about the fact that you are an employee and make it clear that your views do not represent those of Guardian, fellow employees, customers, suppliers or people working on behalf of Guardian. It is best to include a disclaimer such as “The postings on this site are my own and do not necessarily reflect the views of Guardian.”

FAIR DEALING AND ANTITRUST LAWS

You are required to deal fairly with the Company’s customers, suppliers, competitors, and each other. You should not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other unfair dealing practice. You are also prohibited from making any false, misleading, or disparaging statements about our competitors.

You are also required to comply with antitrust laws. The federal antitrust laws are intended to create a level playing

field in the marketplace by eliminating unreasonable restraints on trade, monopolization, price discrimination, and unfair trade practices. You must be particularly careful in your interactions with the Company's competitors and exercise extreme care to avoid any improper discussions at trade association meetings or other trade events where competitors may interact. Although it is impossible to provide an exhaustive list, you could violate these laws if you discuss or make an agreement with a competitor regarding:

- Prices or pricing strategy
- Discounts
- Terms of the Company's customer relationships
- Sales policies
- Marketing plans
- Customer selection
- Contract terms and contracting strategies
- Allocating customers or market areas

Agreements need not be written, but may include informal or implicit understandings, i.e., "knowing winks." Violation of the federal antitrust laws can result in severe penalties for the Company and for any employee or other person who participates in the violation. Any questionable practices should be brought to the attention of the Legal Department.

GIVING GIFTS OR OTHER BENEFITS

Guardian will not use gifts, entertainment, or other incentives to improperly influence relationships or business outcomes, consistent with applicable federal and state law. Therefore, you are prohibited from offering personal or unauthorized business courtesies to any customer or supplier for the purpose of or in exchange for obtaining favorable treatment or with a view toward securing a contract, or securing favorable treatment with respect to the formulation of Requests for Proposal or bids, the awarding or amending of any contract, or the making of any determination with respect to the Company's performance of its obligations under contract.

Except for the restrictions that apply when dealing with government employees, you may pay for reasonable business related meals, and refreshments for customers and suppliers that are incurred only occasionally, are not requested or solicited by the customer, and are not intended to or could not reasonably be perceived as affecting business decisions. For example, it could be appropriate to take the owner of a nursing home to a reasonably priced dinner to discuss service issues if that is the only time the individual is available to meet with you. Questions regarding appropriate business gifts and/or meals should be directed to the Senior Compliance Officer.



FINANCIAL RECORDS

FRAUD

The Company policy strictly prohibits fraudulent activity in any form. Fraud can take many forms, but at its heart involves intentional deceit. In addition to being unethical and a violation of this Code that is subject to strict disciplinary action, fraudulent activity is usually unlawful and subjects the violator to possible civil and/or criminal liability. Fraud can include, but is not limited to:

- Misappropriation of Company assets
- Embezzlement or forgery
- Diversion of corporate resources, falsification of time records or expenses, or accepting any other form of overpayment
- Filing improper claims to federal or state health care programs
- Unauthorized handling or reporting of Company transactions that is not in conformance with generally accepted accounting principles (i.e., bill and hold inventory or backdating customer invoices)
- Falsification of Company business records or financial statements

If any officer or employee suspects that any fraudulent activity has occurred, he/she must immediately report that concern to the Senior Compliance Officer. Any substantiated acts of fraud will result in disciplinary action, up to and including termination of those involved and possible criminal prosecution.

If any officer or employee suspects that any fraudulent activity has occurred, he/she must immediately report that concern.

INTERNAL CONTROLS; ACCURACY AND INTEGRITY OF BUSINESS RECORDS

Internal accounting controls and record-keeping policies have been established in order for the Company to meet both legal and business requirements. You are expected to maintain and adhere to these controls and policies.

All of the Company's books, records, accounts, and financial statements must be maintained in reasonable detail, must appropriately reflect the Company's transactions, and must conform both to applicable legal, accounting and tax requirements and to the Company's system of internal controls. Falsification of any Company record is strictly prohibited. "Off-the-books" accounts and/or "slush funds" shall not be established for any purpose. No false or misleading information shall be submitted on any invoice, billing statement or claim submitted to a patient, customer, federal health care program or any other third-party payer for payment.

If you have knowledge or information regarding any false entries, you are required to report these issues to your supervisor. If reporting to your supervisor is not appropriate or would be ineffective, or if you have any questions regarding the proper use of Company assets, books and/or records, you can always use the other resources identified in the Code.

In addition, the Company has established policies and procedures for the proper retention and destruction of records. If you have questions about the records retention policies, please contact the Legal Department.

BUSINESS ISSUES

BUSINESS COMMUNICATIONS

All business communications may eventually become public through a variety of means, including disclosure by the recipient of the communication, government requests for information, litigation, or other means. Therefore, all communications, including email and text messages, must be composed in a professional manner. Do not make any communications that include libelous, defamatory, offensive, unprofessional, or obscene remarks. Do not use business communications as a platform for negative personal opinions or speculation. Do not make legal conclusions in your communications.

Unless authorized, you should not communicate with the media regarding Company business. Any media requests should be forwarded to the Legal Department.

REVIEW OF CONTRACTS

All contracts should be reviewed by Guardian's Legal Department before being signed. Legal review helps the Company:

- Avoid contracts that are inappropriate or unlawful
- Identify and minimize unfavorable contract provisions
- Enter into contracts that are appropriate for the business circumstances

Legal review is also necessary to ensure that the contract is signed by a Company officer or employee with the proper level of authority. The Legal Department has developed standard forms of agreements for certain business matters that may be used without legal review provided they are used in accordance with the instructions for use accompanying such forms. Any deviation from any such standard form requires legal review.

WAIVERS

In extremely limited circumstances, Guardian may find it appropriate to waive a provision of our Code. Approval of any action not compliant with this Code must be sought in advance and may be granted only by the Chief Executive Officer or Senior Compliance Officer.

CONCLUSION

It is not possible to develop guidance to cover every possible legal, compliance, and ethical issue that you may face in your job. The best general guidelines are to use your individual common sense and conscience as you comply with all Company policies, applicable laws, and regulations. When in doubt, seek guidance from the resources identified in the Code. When you suspect or see illegal or unethical practices, promptly report those.

Guardian has taken steps to ensure compliance. However, we operate through our employees and are only as strong as our weakest link. Ultimately, our success depends on your professional integrity, respect for others, and leadership to bring matters to our attention and to do the right thing.

*Do what's right, no matter what.
That is the best way, and the right
way, to succeed in business.*

Fred Burke, President and Chief Executive Officer

ACKNOWLEDGMENT OF RECEIPT AND UNDERSTANDING

I have received and reviewed the Guardian Pharmacy Services Code of Conduct and Business Ethics. By signing my name below, I am certifying that I am familiar with and will comply with the requirements of this Code. I know it is my right and my responsibility to seek guidance on ethics and compliance issues when I am uncertain about which actions to take. I will immediately report violations or suspected violations as outlined in the Code. I will fully cooperate in all investigations of conduct that may violate the Code. I understand my failure to comply with the requirements of this Code may result in discipline, up to and including termination.

Signature: _____

Name: _____

Date: _____

888.535.4779 | GUARDIANPHARMACY.NET

