

SCOPE AND INTRODUCTION

As used in this Code of Ethics (the “Code”), “BryLin” means BryLin Behavioral Health System and each of its operating or business units. “Covered Person(s)” includes all directors, officers, executives, managers, supervisors, employees, volunteers, physicians employed by or otherwise affiliated with BryLin, students or others receiving training at a BryLin facility, and providers of goods and services to BryLin (e.g., vendors). This Code is policy across BryLin.

BryLin is committed to the highest level of corporate integrity and expects the same from all of its employees and business associates. This Code has been adopted by the Board to provide standards and guidelines for acceptable and unacceptable conduct by which BryLin employees and those associated with BryLin shall conduct themselves in order to protect and promote system-wide integrity and our Core Values: Compassion, Accountability, Respect, Excellence, and Safety. It will be periodically distributed to Covered Persons. BryLin expects each Covered Person to abide by the guidelines of this Code, to conduct the business and affairs of and/or with BryLin in a way that is consistent with these guidelines, and to comply with all relevant laws, rules, regulations, and BryLin policies. Further guidance is provided by supporting policies specifically addressing the subjects referenced in this Code. Refer to the BryLin Policy and Procedure Manual or contact the Compliance Officer for specific policies.

Failure to abide by the Code or by associated policies and procedures may lead to corrective action, ranging from pre discipline counseling to termination. If warranted, and at BryLin’s sole discretion, criminal or civil prosecution may also be pursued. Non-employed Covered Persons who are credentialed by or otherwise associated with BryLin will be held to the same high standards as employees, including vendors and Independent Contractors. Standards that apply to BryLin employees only are noted as such. This Code also provides guidance to members of the BryLin Medical Staff, who are further subject to the by-laws, rules, policies and procedures established by the BryLin Medical Staff.

POLICY AND PROCEDURE

Section 1 - Legal Compliance

The following guidelines are intended to assist Covered Persons in their obligation to comply with applicable laws and regulations. These standards and guidelines are neither exclusive nor complete. Covered Persons are required to comply with all applicable laws and regulations whether or not specifically addressed in this Code. All legal questions should be directed to BryLin’s Compliance Officer.

1.1 - Fraud and Abuse

BryLin expects all Covered Persons to refrain from conduct that may violate fraud and abuse laws, particularly those pertaining to Medicare, Medicaid, and other state or federally funded

healthcare programs. These laws prohibit (1) direct, indirect or disguised payments in exchange for Service Recipient referrals; (2) submitting false, fraudulent or misleading claims to any government agency or third party payer, including claims for services not rendered or supplies not used, claims for services other than those actually rendered, or claims that do not otherwise comply with program or contract requirements; (3) obtaining payment for any service based on a false representation; (4) improper financial reporting; and (5) inappropriate access to or disclosure of a Service Recipient's protected health information without a need to know or access/disclosure not relating to performing a bona fide job function.

1.2 - Antitrust

Examples of conduct prohibited by such laws include (1) price fixing, bid rigging, and colluding (including price sharing) with competitors; (2) boycotts and certain exclusivity and price discrimination agreements; and (3) unfair trade practices, including bribery, stealing trade secrets, deception, intimidation, and similar unfair practices. Covered Persons should consult BryLin's Compliance Officer whenever a business decision may risk violating antitrust laws.

1.3 – Non-Discrimination

It is the policy of BryLin to recruit, hire, train, promote, assign, transfer, layoff, recall, and terminate employees based on their own ability, achievement, experience, and conduct without regard to race, color, religion, sex, sexual orientation, gender or gender expression, ethnic origin, age, disability, nationality, genetic characteristic, veteran status, or marital status or any other classification protected by law.

Any and all forms of harassment or discrimination are prohibited. Allegations of harassment or discrimination will be promptly and thoroughly investigated by Human Resources and/or Corporate Compliance. All such allegations should be reported to Human Resources or the Compliance Officer.

Section 2 - Business Ethics

2.1 – Ethical & Honest Communications

BryLin requires honesty from Covered Persons in the performance of their responsibilities and in communication with all persons and entities. No Covered Person will make false or misleading statements to any Service Recipient, regulatory agency, person or entity doing business with BryLin about themselves or about other Service Recipients, persons or entities doing business or competing with BryLin, or about the products or services of BryLin or its competitors. All communication, especially with BryLin Service Recipients, will be conducted with civility and respect. Covered Persons will represent BryLin accurately and honestly, and will not engage in any activity or scheme intended to defraud any person or entity of money, property, or services.

2.2 - Misappropriation of Proprietary Information

Covered Persons will not misappropriate confidential or proprietary information belonging to any other person or entity nor utilize any publication, document, software, information or product in violation of a third party's interest in such product. No Covered Person may improperly copy documents or computer programs for their own use in violation of applicable copyright laws or licensing agreements. Employees will not utilize confidential business information obtained from competitors, including but not limited to, customer lists, price lists, contracts or other information in violation of a covenant not to compete or prior employment agreement, or in any other manner likely to provide an unfair competitive advantage to BryLin.

2.3 – Billing and Coding

BryLin takes great care to assure that all services are accurately coded and all billings to government and other payers are true, accurate and conform to all federal and state laws and regulations. Consistent with such laws and regulations, Covered Persons will assure that all BryLin Service Recipients have access to an itemized bill and explanation of all charges upon their request. Billing practices are guided by a regulatory environment external to BryLin. BryLin, its medical staff, and all of its affiliates who provide billable services to Service Recipients will invoice only for the services provided. Parties responsible for false or otherwise fraudulent claims are subject to the most severe disciplinary measures. Bills will be distributed in a timely manner. Service Recipients with questions or requiring assistance with their bills, or their ability to pay, will be assisted by Patient Accounts.

2.4 - Purchasing Practices

BryLin maintains purchasing procedures addressing vendor bidding and qualifications. Services, supplies or equipment are purchased through a group purchasing organization or directly from approved vendors after reviewing multiple proposals. Vendors, subcontractors, and suppliers are chosen based on objective criteria, including quality, price, delivery, adherence to schedules, service, and availability; never on personal relationships or inducements. Employees who leave BryLin and are later hired by a vendor or prospective vendor may not in any way represent that vendor to BryLin as a customer or prospective customer without the CEO's written consent.

2.5 - Integrity and Quality of Clinical Decision Making

BryLin and all Covered Persons are committed to protect the integrity and quality of clinical decision making, regardless of how BryLin compensates or shares financial risk with its leaders, managers, clinical staff, and licensed independent practitioners. To avoid compromising the quality of care, clinical decisions (including tests, treatments, and other interventions) are based on identified Service Recipient mental and physical health needs. Clinical decisions are made in conformance with all laws, regulations, and BryLin policies.

2.6 – Reporting Behavior Suspected to be Unethical

Any Covered Person who witnesses inappropriate conduct by another Covered Person is required to report the conduct to either their supervisor or the Compliance Officer. Inappropriate conduct includes any type of activity that violates or potentially violates this Code. This may include questionable accounting or auditing practices, kickbacks, substandard care, abuse or neglect, harassment, fraud, or other illegal activities discussed in *Section 1 - Legal Compliance*.

Reporting options include: a) meet confidentially with the Compliance Officer; b) call the Compliance Hotline (716-886-8200, extension 2268); c) call the Compliance Officer directly (ext. 2301); d) make a written report to the Compliance Officer; e) e-mail the Compliance Officer (ComplianceOfficer@brylin.com). Employees with concerns about the safety or quality of care provided in BryLin facilities can report such concerns to any New York State or Federal regulatory agency. Allegations of abuse or neglect must be reported to the New York Justice Center (www.justicecenter.ny.gov) immediately upon discovery once safety is assured.

Any person reporting inappropriate conduct internally may do so anonymously by calling the Compliance Hotline (2268) and leaving a detailed voicemail. If a reporter's identity is disclosed to the Compliance Officer, confidentiality is maintained unless disclosure is required by law or regulation. BryLin forbids any retribution or retaliation of any kind against reporters or whistleblowers who report in good faith. Retaliation or retribution should be reported to the Compliance Officer immediately.

Section 3 - Respect for the Service Recipient

All BryLin Service Recipients will be treated with dignity, consideration, respect, and full recognition of their individuality and personal needs, including their cultural, psychosocial, and spiritual beliefs. It is the policy of BryLin to provide the highest quality care without regard to race, color, creed, religion, sex, sexual orientation, gender or gender expression, ethnicity, age, citizenship, veteran status, language, ability to pay, payment source, disability or any other classification protected by law. Service Recipients will be afforded the right to health information privacy and confidentiality under Federal privacy rules (HIPAA/HITECH) and New York laws, rules, and regulations.

All Covered Persons involved in direct Service Recipient care have an obligation to inform Service Recipients or their legal representatives of the Service Recipient's rights and responsibilities, as required by State and Federal law. Open and honest communication will occur with regard to the care provided. Service Recipients or their legal representative(s) should be involved in the decision-making process regarding the care provided. All Service Recipients will be informed of the benefits and significant risks and treatment alternatives associated with the care they are receiving, unless otherwise clinically indicated. BryLin will continually seek to understand Service Recipients' objectives for care and respect their requests to the extent clinically appropriate.

BryLin will admit, treat, transfer, and discharge patients without discrimination of any sort. It will strive to ensure that all patients treated at BryLin receive high quality of care in an efficient and humane manner with due consideration for the Service Recipient's comfort and dignity. BryLin will adhere to the New York State Patients' Bill of Rights, which will be posted prominently.

When a person has limited or no ability to speak or understand English, his/her participation in health care can be hindered and lead to a lack of meaningful access to care. Therefore, BryLin will provide a health care interpreter to any Service Recipient with limited English proficiency (and their guardians) without any charge to the Service Recipient.

Section 4 - Confidentiality

Covered Persons will maintain the confidentiality of Protected Health Information (PHI) and other confidential information in accordance with applicable laws, regulations, ethical standards, and BryLin policy. Covered persons may not use or disclose any Service Recipient information of any kind on any social media (including if there appears to be no way of identifying the subject of the information). Handling of PHI is covered by BryLin's Notice of Privacy Practices.

Covered Persons possess and have access to a wide variety of confidential, sensitive, and proprietary information, the inappropriate release of which may be damaging to individuals, business partners, and BryLin. Information pertaining to BryLin's competitive position or business strategies, payment and reimbursement information, and information relating to contract negotiations must be protected and shared only with Covered Persons with the need to know such information in order to perform their job duties. Covered Persons must actively protect and safeguard confidential, sensitive, and proprietary information so as to prevent its unauthorized disclosure. Anyone who knows or suspects that another person has violated Service Recipient or the other confidentiality should report the matter promptly according to *Section 2.7 - Reporting Unethical Behavior*. Covered Persons must exercise care to ensure that intellectual property rights, including patents, trademarks, copyrights, and software licenses, are carefully maintained and managed to preserve and protect their value.

4.1 - Personnel Actions/Decisions

Salaries, benefits, contracts, and other information relating to employees will be treated as confidential. Personnel files, payroll information, disciplinary matters, and similar information will be maintained in a manner designed to ensure confidentiality in accordance with applicable laws and policies. Covered Persons will exercise due care to prevent releasing or sharing information to persons other than those needing such information to fulfill their job function.

Section 5 - Business Relationships

This Section is intended to guide employees in determining the appropriateness of activities or behaviors related to BryLin business relationships, including those with vendors, providers, contractors, third party payers, and government entities. Business transactions will be conducted free from offers or solicitations of gifts, favors, or other inducements in exchange for influence or assistance in a transaction. This policy is to be construed broadly to avoid even the appearance of improper activity. Questions as to whether specific conduct/activities are ethical or otherwise appropriate should be referred to BryLin's Compliance Officer.

5.1 Gifts and Gratuities

BryLin wishes to preserve and protect its reputation and avoid impropriety or the appearance of impropriety. BryLin's Compliance Officer must approve exceptions to any of the following:

Gifts from Service Recipients: Covered Persons are prohibited from soliciting or accepting tips, personal gratuities, or gifts from Service Recipients or their family members. If a Service Recipient or family wishes to show their appreciation by making a gift to BryLin staff, contact the Compliance Officer for guidance.

Gifts Influencing Decision-Making: Covered Persons may not accept any gifts, favors, services, entertainment, meals, or other items of value where decision-making or actions affecting BryLin might be influenced or might appear to be influenced. Similarly, the offer or giving by any Covered Person(s) of money or other items of value with the expectation of influencing the judgment or decision-making of any referring physician or group, purchaser, supplier, customer, government official, or other person is absolutely prohibited. Distribution by Covered Persons of promotional materials, etc., for educational programs, while never intended to influence the judgment or decision-making process of the recipient, requires prior approval by the Compliance Officer or CEO. Concerns must be reported immediately to BryLin's Compliance Officer.

Gifts or Entertainment from Existing or Prospective Vendors: BryLin employees may not accept any gifts, entertainment, or meals from existing or prospective vendors. Any exception must be approved by the CEO or Compliance Officer. BryLin employees may attend, as a guest of a vendor, vendor-sponsored events (including meals) with prior approval.

5.2 – Educational Workshops, Seminars, and Training Sessions

Attendance at vendor-sponsored educational workshops, seminars, or training sessions is permitted with the approval of the CEO or Compliance Officer.

5.3 - Contracting

Covered Persons may not use "inside" information for any business activity conducted by or on behalf of BryLin. All business relations with contractors must be conducted at arm's length, in both fact and appearance, and in compliance with BryLin policies and procedures. Covered Persons must disclose personal relationships and business activities with contractor personnel who may be construed by an impartial observer as influencing the performance or duties of a BryLin employee. Covered Persons must obtain clarification from the Compliance Officer on questionable issues to assure compliance with BryLin's Conflicts of Interest Policy.

5.4 - Business Inducements

Covered Persons will never use gifts or any form of inducement to improperly influence business relationships to favor BryLin. Offering, giving, soliciting, or receiving any form of inducement or other improper payment is prohibited. BryLin accepts Service Recipient referrals based solely on the Service Recipient's psychiatric and medical needs and BryLin's ability to render the appropriate services. BryLin does not pay or offer to pay employees, physicians, physician groups or other persons for referrals, nor will BryLin accept any compensation for referrals made by BryLin.

Appropriate business commissions, rebates, discounts, and allowances that are customary and conform to all regulatory and legal standards are acceptable if they are approved by the Compliance Officer. Any such payments must be of reasonable value, competitively justified, properly documented, and made to the business entity to which the original agreement or invoice was made or issued. Such payments should not be made to individual employees or agents of business entities. With the approval of the CEO, BryLin employees may provide entertainment and meals of nominal value to current and prospective BryLin business partners and other persons when such activities have a legitimate business purpose, are reasonable, and are consistent with all applicable laws.

All business relationships between physicians and BryLin will be approved by the CEO in consultation with the Compliance Officer or outside legal counsel. Physician relationships must comply with *Section 1* of the Code, as well as all legal, ethical, and professional standards. Questions regarding the legality of such relationships should be directed to BryLin's Compliance Officer.

Section 6 – Assets Protection

This Section is intended to guide employees by communicating BryLin's expectations related to activities or behaviors which may impact BryLin's financial health or which reflect a reasonable and appropriate use of the assets. All Covered Persons will strive to preserve and protect BryLin assets by making prudent and effective use of resources and properly and accurately reporting financial conditions.

6.1 - Financial Reporting

BryLin has established and maintains a high standard of accuracy and completeness in the documentation and reporting of all financial records. Financial reports, accounting records, cost reports, expense accounts, and time and attendance records must accurately and clearly represent the relevant facts and true nature of a transaction. Improper or fraudulent accounting, documentation, or financial reporting is contrary to BryLin policy and may violate State and Federal laws, and such conduct must be immediately reported to BryLin's Compliance Officer.

6.2 - Expense Reimbursement

Expenses incurred by BryLin employees while in the performance of their job duties are reimbursable, with prior approval, provided that such expenses are consistent with BryLin's needs and resources. It is BryLin policy that no Covered Person should suffer a financial loss or realize a financial gain as a result of business travel or other appropriate expenses incurred on behalf of BryLin. Covered Persons are expected to exercise reasonable judgment in the use of BryLin assets, and to spend the organization's assets as carefully as they would spend their own. Covered Persons must also comply with BryLin expense reimbursement policies and procedures.

6.3 - Personal Use of Corporate Assets

Covered Persons must refrain from personal use of BryLin assets. It is the responsibility of each Covered Person to preserve the organization's assets, including time, materials, supplies, equipment, services, and information. All property and business of BryLin will be used or conducted in a manner designed to further BryLin's interests rather than the personal interests of any Covered Person. Covered Persons are strictly prohibited from the unauthorized use of or taking of BryLin's assets. Engaging in any activity on company time that will result in non-BryLin compensation to a Covered Person or involves the use of BryLin's equipment, supplies, materials, or services for personal or non-work related purposes is prohibited, except as may be permitted by the Conflict of Interest policy.

NOTE:

Nothing in this Code of Ethics is intended to nor will be construed as providing any additional employment rights to employees or other persons. In cases where employees are represented under a collective bargaining agreement, BryLin will administer policies and procedures as outlined in the respective collective bargaining agreement.