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Subject: Reporting Accounting Allegations, Compliance Allegations, and Retaliatory Acts	Effective Date: January 24, 2024	
Approval: Chief Compliance Officer	Reviewed Date: January 1, 2025	

PURPOSE:

The Audit Committee of the Board of Directors of BrightSpring Health Services, Inc. (the “Company”) has established the following procedures for the receipt, retention, investigation and treatment of complaints and concerns regarding accounting, internal accounting controls and auditing matters and the Company’s Code of Ethics and Business Conduct (the “Code”), in respect of its directors and executive officers. The Company’s Corporate Compliance Plan complements this policy in respect of complaints and concerns regarding the Code (as applied to persons that are not directors or executive officers), and possible non-compliance with applicable legal and regulatory requirements, among other matters.

SCOPE:


1. The procedures set forth in this policy relate to complaints and concerns of employees and other interested parties, including shareholders (each referred to in this policy as a “Complainant”) of the Company and its subsidiaries (“Reports”) regarding:
 - (a) accounting, internal accounting controls or auditing matters (an “Accounting Allegation”), including, without limitation:
 - i. fraud or deliberate error in the preparation, review, or audit of financial statements of the Company,
 - ii. fraud or deliberate error in the recording and maintaining of the Company’s financial records,
 - iii. deficiencies in, or non-compliance with, the Company’s internal control over financial reporting,
 - iv. misrepresentation or false statements regarding a matter contained in the Company’s financial records, financial statements, audit reports or any filings made with the Securities and Exchange Commission (including periodic or current reports),
 - v. deviation from full and fair reporting of the Company’s financial condition and results,
 - vi. substantial variation in the Company’s financial reporting methodology from prior practice or from generally accepted accounting principles without adequate public disclosure,
 - vii. issues affecting the independence of the Company’s independent registered accounting firm,

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- viii. falsification, concealment, or inappropriate destruction of corporate or financial records; or
 - ix. theft, fraud, or other misappropriation of Company assets.
- (b) possible non-compliance with the Code by a director or executive officer of the Company (a “Compliance Allegation”); and
- (c) alleged retaliation against employees and other persons who make, in good faith, Accounting Allegations and Compliance Allegations (a “Retaliatory Act”).
2. In the discretion of the Audit Committee, responsibilities of the Audit Committee created by these procedures may be delegated to the chairman of the Audit Committee or to a subcommittee of the Audit Committee.

Procedures for Making Complaints

1. BrightSpring employees, directors, vendors, and contractors are required to report in good faith any suspected, actual, or potential violation of law, regulations, or other policy or procedure of the Company using the options specified below. Such persons can report (openly, confidentially, or anonymously) any Accounting Allegation, Compliance Allegation or Retaliatory Act to the Audit Committee, Chief Legal Officer, Chief Accounting Officer, or Chief Compliance Officer using the same methods set forth below and specifying the nature of the Report. Any other interested party may report to the Audit Committee, Chief Legal Officer or Chief Internal Auditor any Accounting Allegation, Compliance Allegation or Retaliatory Act, as set forth below, openly, confidentially, or anonymously.
2. In the case of employees, Reports can be made to a supervisor, manager, or other management staff within the employee’s specific chain of command. If employees are uncomfortable about raising concerns directly to a supervisor or if a concern has been raised and not addressed, employees should report their concern through one of the following methods, which methods of reporting are also available to persons that are not employees:
 - (a) contact the BrightSpring toll-free Compliance Action Line by phone at 1.866.293.3863 or online at brightspringhealth.ethicspoint.com (callers may remain anonymous when they report their concerns),
 - (b) call 502.630.7023 or write to the Compliance Department at the BrightSpring Support Center, 805 N. Whittington Parkway, Louisville, KY 40222,
 - (c) email the Compliance Department directly at compliance@brightspringhealth.com,

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(d) contact the Compliance Department through BrightSpring Health Service’s website: www.brightspringhealth.com/contact-us/, and


(e) access the below QR code:




3. The Reports should be factual rather than speculative or conclusory and should contain as much specific information as possible to allow for proper assessment. In addition, all Reports should contain sufficient corroborating information to support the commencement of an investigation, including, for example, the names of individuals suspected of violations, the relevant facts of the violations, how the Complainant became aware of the violations, any steps previously taken by the Complainant, who may be harmed or affected by the violations, and, to the extent possible, an estimate of the misreporting or losses to the Company as a result of the violations.
4. BrightSpring’s Compliance Action Line and Action Line website are managed by an outside, independent service provider and allow any employee or other interested party of the Company and its subsidiaries to make a Report on an anonymous and confidential basis.
5. The Compliance Action Line and Action Line service provider will explain to anyone who makes a report, the procedures for following up on the Report (including the provision of additional information at a later date).

Treatment of Reports Received by the Chief Legal Officer, the Chief Accounting Officer, or Chief Compliance Officer

1. The Chief Legal Officer, Chief Accounting Officer, or Chief Compliance Officer should, upon receipt of a Report and when possible and appropriate, acknowledge receipt to the Complainant who submitted it.
2. All Reports sent to the Chief Legal Officer, Chief Accounting Officer, or Chief Compliance Officer must promptly undergo an initial review by the Chief Legal Officer, Chief Accounting Officer, or Chief Compliance Officer who must:

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- a. promptly forward to the Audit Committee any Report involving a senior official of the Company or having an actual or potential misreporting or loss to the Company that could have a material adverse effect on the Company’s reputation or financial statements; and
- b. promptly determine whether to commence an investigation of all other Reports:
 - i. The Chief Legal Officer, the Chief Accounting Officer, or Chief Compliance Officer, in their reasonable discretion, determine not to commence an investigation if the Report contains only unspecified or broad allegations of wrongdoing without appropriate informational support or if the Report is not credible. This decision and the reasons for this decision shall be reported to the Audit Committee at its next ordinary meeting and shall, to the extent appropriate, be made known to the Complainant who submitted the Report. The Audit Committee may, however, not accept this decision, in which case it will determine whether the Audit Committee, the Chief Legal Officer, the Chief Accounting Officer, or Chief Compliance Officer will investigate the Report, considering the factors described in paragraph D.2.b. below; and
 - ii. If the Chief Legal Officer, the Chief Accounting Officer, or Chief Compliance Officer determines that an investigation must be conducted, he/she will promptly commence the investigation. The Chief Legal Officer, the Chief Accounting Officer, or Chief Compliance Officer shall also promptly investigate other Reports as requested by the Audit Committee. The Chief Legal Officer, the Chief Accounting Officer, or Chief Compliance Officer shall report the findings of the investigations conducted pursuant to this Section to the Audit Committee in accordance with Section C.4.
3. The Chief Legal Officer, the Chief Accounting Officer, or Chief Compliance Officer may consult with any member of management who is not the subject of the Accounting Allegation, Compliance Allegation or Retaliatory Act included in the Report and who may have appropriate expertise to provide assistance in connection with the investigation of the Report. The Chief Legal Officer, the Chief Accounting Officer, or Chief Compliance Officer may also engage the Company’s internal audit group (or third-party provider of the internal audit function, as applicable), independent accountants, counsel, or other experts to assist in the investigation of Reports and analysis of results, if necessary or appropriate.
4. The Chief Legal Officer, the Chief Accounting Officer, or Chief Compliance Officer shall, at every Audit Committee’s ordinary meeting, present a summary of all the Reports received by, or


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forwarded to, them (including those Reports they decided did not warrant further investigation) and all the material developments, findings, and conclusions of investigations since the previous meeting. The Audit Committee may or may not accept such findings and conclusions. The Chief Legal Officer, the Chief Accounting Officer, or Chief Compliance Officer shall provide such additional information regarding any Report or investigation as may be requested by the Audit Committee.

5. The Chief Accounting Officer or Chief Compliance Officer shall coordinate with the Chief Legal Officer in connection with any investigation conducted by them. Preliminary information, regarding the Report, including date received, category and person assuming responsibility for review should be logged in the Company’s Compliance Matters Database.

Treatment of Reports Received by or Forwarded to the Audit Committee


1. The Audit Committee should, upon receipt of a Report directly from a Complainant and when possible and appropriate, acknowledge, or direct the Chief Legal Officer, to acknowledge, receipt of the Report to the Complainant who submitted it.
2. All Reports received directly by the Audit Committee or pursuant to Section C.2.a. above must promptly undergo a review by the Audit Committee:
 - a. The Audit Committee may, in its reasonable discretion, determine not to commence an investigation if a Report contains only unspecified or broad allegations of wrongdoing without appropriate informational support or the Report is not credible. This decision may, to the extent appropriate, be made known to the Complainant who submitted the Report.
 - b. If the Audit Committee determines that an investigation should be conducted, the Audit Committee shall determine whether the Audit Committee, the Chief Legal Officer, the Chief Accounting Officer, Chief Compliance Officer, or another member of management should investigate the Report, considering, among other factors that are appropriate under the circumstances, the following:
 - i. Who is the alleged wrongdoer? If an executive officer, senior financial officer, or other senior management member is alleged to have engaged in wrongdoing, that factor alone may weigh in favor of the Audit Committee conducting the investigation.
 - ii. How material is the misreporting or loss? The more material the misreporting or loss to the Company, the more appropriate it may be that the Audit Committee should conduct the investigation.

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- iii. How serious is the alleged wrongdoing? The more serious the alleged wrongdoing, the more appropriate that the Audit Committee should undertake the investigation. If the alleged wrongdoing would constitute a crime involving the integrity of the financial statements of the Company or would have a material adverse effect on the Company's reputation or financial statements, that factor may weigh in favor of the Audit Committee conducting the investigation.
 - iv. How credible is the allegation of wrongdoing? The more credible the allegation, the more appropriate that the Audit Committee should undertake the investigation. In assessing credibility, the Audit Committee should consider all facts surrounding the allegation, including, but not limited to, whether similar allegations have been made in the press or by analysts.
3. If the Audit Committee determines that the Chief Legal Officer, Chief Accounting Officer, Chief Compliance Officer, or another member of management should investigate the Report, the Audit Committee will notify the Chief Legal Officer, Chief Accounting Officer, Chief Compliance Officer, or such member of management in writing of that conclusion. The Chief Legal Officer, Chief Accounting Officer, Chief Compliance Officer, or such member of management, shall thereafter promptly investigate the Report and shall report the results of the investigation to the Audit Committee in accordance with Section C.4. In the other cases, the Audit Committee shall promptly investigate the Report. In any event, the Chief Legal Officer shall participate in each such investigation, unless the Chief Legal Officer is a subject of such investigation.
 4. The Audit Committee may consult with any member of management who is not the subject of the Accounting Allegation, Compliance Allegation or Retaliatory Act included in the Report and who may have appropriate expertise to provide assistance. The Audit Committee may also engage independent accountants, counsel, or other experts to assist in the investigation of Reports and analysis of results.

Results of Investigation

1. Upon completion of the investigation of a Report:
 - a. the Audit Committee, the Chief Legal Officer, Chief Accounting Officer, Chief Compliance Officer, or such other member of management will take, or will direct the taking of, such prompt and appropriate corrective action, if any, as in its/their judgment is deemed warranted, including, if applicable, referral for criminal prosecution; and
 - b. the Audit Committee, the Chief Legal Officer, Chief Accounting Officer, Chief Compliance Officer may contact, to the extent appropriate, each Complainant who files a Report to

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inform him or her of the results of the investigation and what, if any, corrective action was taken. In the case of a Complainant that submits an anonymous Report through a third-party service provider, such Complainant will receive a case number and can call back to provide additional information or inquire about status.


2. Where alleged facts disclosed pursuant to this policy are not substantiated, the conclusions of the investigation may, to the extent appropriate, be made known to the Complainant who made the Report.
3. No action will be taken against any Complainant who makes a Report in good faith, even if the facts alleged are not confirmed by subsequent investigation. However, if, after investigation, a Report is found to be without substance and to have been made for malicious or frivolous reasons, the employees who made the Report could be subject to disciplinary action, up to, and including, termination of employment.

Communication to Employees and Other Interested Parties

The Company will disclose to employees in the Code that employees may make a Report in the manner set forth in Section B. The Company will also publicly disclose that interested parties may make a Report in the manner set forth in Section B.

Protection of Whistleblowers

1. Neither the Company, the Audit Committee nor any director, officer, employee, contractor, subcontractor or agent of the Company will discharge, demote, suspend, threaten, harass, directly or indirectly, or in any other manner discriminate or retaliate, against any person who, in good faith, makes a Report to or otherwise assists the Audit Committee, management or any other person or group, including any governmental, regulatory or law enforcement body, in investigating a Report. These prohibitions also apply to the Company’s subsidiaries and affiliates whose financial information is included in the consolidated financial statements of the Company.
2. Unless necessary to conduct an adequate investigation or compelled by judicial or other legal process, neither the Company, the Audit Committee nor any director, officer or employee of the Company shall (i) reveal the identity of any person who makes a Report and asks that his or her identity remain confidential, or (ii) make any effort, or tolerate any effort made by any other person or group, to ascertain the identity of any person who makes a Report anonymously.

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3. This policy is intended to create an environment where employees can act without fear of reprisal or retaliation. Any employee who is found to have engaged in retaliation against any employee who has exercised his or her rights under this policy or under applicable laws will be subject to appropriate remedial action, including possible termination. In addition, those individuals who violate applicable law may also be subject to civil and criminal penalties.

Records

1. The Chief Legal Officer, via the Compliance Matters Database, shall maintain a log of all records relating to any Reports of Accounting Allegation, or Compliance Allegation or Retaliatory Act, tracking their receipt, investigation and resolution and the response to the person making the Report. The Company shall retain copies of the reports and the Chief Legal Officer’s log for a period of ten years, unless notified by the Chief Legal Officer of an extended retention period.
2. Neither this policy nor any other agreement with the Company or policy of the Company, shall be deemed to prohibit any current or former director, officer, or employee of the Company from communicating, cooperating or filing a charge or complaint with the SEC or any other governmental or law enforcement entity concerning possible violations of any legal or regulatory requirement, or making disclosures, including providing documents or other information to a governmental entity that are protected under the whistleblower provisions of any applicable law or regulation without notice to or approval of the Company, so long as (i) such communications and disclosures are consistent with applicable law and (ii) the information disclosed was not obtained through a communication that was subject to the attorney-client privilege (unless disclosure of that information would otherwise be permitted by an attorney pursuant to the applicable federal law, attorney conduct rules or otherwise). The Company will not limit the right of any current or former director, officer, or employee to receive an award for providing information pursuant to the whistleblower provisions of any applicable law or regulation to the SEC or any other government agency. Any provisions of any agreement between the Company and any current or former director, officer, or employee that is inconsistent with the above language or that may limit the ability of any person to receive an award under the whistleblowing provisions of applicable law is hereby deemed invalid and will not be enforced by the Company.