

OMH-HealthEdge
Holdings, Inc.¹ *dba*



Omega Healthcare Management Services[®] Conflict of Interest Policy

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¹ This document applies to OMH-HealthEdge Holdings, Inc. *dba* Omega Healthcare Management Services[®] and its controlled subsidiaries and affiliates.

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1. Purpose

Omega Healthcare Management Services® (“Omega”)² is committed to conducting business with integrity and in compliance with all applicable laws, regulations, and governance standards. This Policy is intended to ensure that business decisions are made objectively and free from improper influence.

Conflicts of interest (“COI”) can compromise professional judgment or create the appearance of impropriety. This Policy establishes requirements for identifying, disclosing, and managing actual, potential, or perceived conflicts of interest.

While certain federal healthcare laws, such as the Anti-Kickback Statute, Stark Law, and False Claims Act, primarily apply to providers, Omega recognizes that undisclosed conflicts may create regulatory or contractual risk for our clients. This Policy is designed to mitigate those risks through disclosure and review obligations.

2. Scope

This Policy applies to all Covered Individuals, including Omega directors, officers, employees, contractors, and agents. It covers both personal and professional activities that may:

1. Affect loyalty or objectivity in business dealings.
2. Appear to create divided loyalties or impair impartiality.

Contractors (including their individual ultimate beneficial owners and key decision makers) represent a significant area of conflict-of-interest risk for Omega, given their access to sensitive systems and client relationships. This Policy applies fully and equally to contractors as Covered Individuals.

3. Definitions

Key terms used in this Policy include:

3. **Conflict of Interest:** A situation in which personal, financial, or professional interests interfere, or appear to interfere, with the ability to make objective decisions in the best interests of Omega.
4. **Covered Individuals:** For purposes of this Policy, “Covered Individuals” include all Omega directors, officers, employees, contractors, and agents.

² “Omega” includes OMH-HealthEdge Holdings Inc. and its subsidiaries, Omega Whitespace Health LLC, Omega Healthcare Management Services Pvt. Ltd., Omega Healthcare Management Services Inc., and Omega Healthcare Colombia SAS, and all advisors and/or members of its affiliates and council(s).

5. **Immediate Family Member:** Includes a person's spouse or legally recognized partner; parents, stepparents, children, stepchildren, siblings, stepsiblings; in-laws (mother, father, son, daughter, brother, sister); and any person (other than a tenant or employee) sharing the individual's household.
6. **Financial Interest:** Ownership, equity, debt, or compensation arrangement with any entity that does business, competes, or seeks to do business with Omega. Excludes mutual funds or retirement accounts where the individual does not control investment decisions.

4. Policy Requirements

4.1 Disclosure Obligations

Covered Individuals must disclose conflicts of interest so they can be reviewed and, if needed, managed. Contractors must disclose any financial interests or outside relationships that could affect, or appear to affect, their work for Omega or its clients. All disclosures must include:

7. Any financial interest in, or outside relationships with, a client, vendor, supplier, competitor, or business partner of Omega.
8. Service as a director, officer, advisor, or consultant to an entity that does or seeks to do business with Omega.
1. Employment or consulting arrangements outside Omega that could create divided loyalties.
2. Receipt of gifts, entertainment, or anything of value that may influence or appear to influence professional judgment.
9. Family or close personal relationships with individuals whose role could affect or influence Omega's business.

4.2 Timing of Disclosure

Conflict(s) must be timely disclosed to keep records accurate and current. Required disclosures include:

10. Initial disclosure at the time of hiring, appointment, or engagement with Omega.
11. Annual disclosure through a (COI) Certification of Insurance Process.
1. Event-driven disclosure whenever a new conflict arises.

4.3 Review and Management

Disclosures will be assessed by Compliance and leadership to ensure conflicts are appropriately addressed. Reviews and outcomes may include:

1. Review by the Chief Compliance Officer (CCO) in consultation with senior leadership or the Board, as appropriate.

12. A conflict management plan, which could include recusals from decisions, divestiture of financial interests, reassignment, or other measures.
2. Prohibition of the activity or termination of the relationship if the conflict cannot be effectively managed.

4.4 Prohibited Conduct

Certain conduct is strictly prohibited to protect Omega's integrity and reputation. Prohibited conduct includes:

1. Failure to disclose actual or potential conflicts.
2. Using Omega's confidential information, position, or assets for personal gain.
3. Engaging in business relationships or transactions that create unmanageable conflicts.
4. Accepting gifts or benefits that violate company policies or applicable law.

5. Governance and Oversight

Oversight provides structure for identifying, reviewing, and managing conflicts. Governance responsibilities include:

1. The Chief Compliance Officer is responsible for administering this Policy and maintaining records of disclosures and management actions.
2. Special attention will be given to disclosures involving contractors, as they may present heightened risk for Omega and its clients.
3. The Executive Leadership Committee and Board of Directors (or designated committee) are informed of material conflicts and management decisions.
4. All conflict reviews and management decisions are carried out impartially, with independence from undue influence.

6. Enforcement

Failure to comply with this Policy may result in disciplinary action, up to and including termination of employment or contract, and referral to regulators or law enforcement if appropriate.

7. Review and Revision

This Policy will be reviewed periodically to confirm it remains aligned with legal requirements, industry standards, and Omega's evolving needs. Reviews are initiated by the Chief Compliance Officer in coordination with other relevant leadership, and proposed updates will be submitted for approval through Omega's policy governance process.

8. Certification

All Covered Individuals must certify that they have read and understood this Policy, have disclosed any actual, potential, or perceived conflicts of interest, and agree to comply with its requirements. Certification is required upon beginning to work with or on behalf of Omega, renewed annually, and updated promptly if circumstances change.

9. References and Governing Standards

This Policy is designed and maintained in alignment with the following legal, regulatory, and governance standards:

1. OIG Compliance Program Guidance.
2. Federal Anti-Kickback Statute, the Physician Self-Referral Law (Stark Law), the False Claims Act (31 U.S.C. §§3729–3733), and HIPAA.
3. ISO/SOC 2/HITRUST.
4. SEC Reg S-K Items 404 & 406.
5. State fiduciary duties and related laws.

10. Appendices

Conflict of Interest Disclosure and Certification

Omega Healthcare Management Services

Officer, Director and Employee Conflict of Interest Disclosure and Certification

As part of Omega's Conflict of Interest Policy, all Covered Individuals must disclose any actual, potential, or perceived conflicts of interest. This certification is completed upon beginning work with or on behalf of Omega, renewed annually, and updated whenever circumstances change.

Section 1: Personal and Financial Interests

Do you, or an Immediate Family Member, have a financial interest (ownership, equity, debt, or compensation arrangement) in any client, vendor, competitor, or business partner of Omega?

Yes No If yes, please describe:

Section 2: Outside Employment and Activities

Do you currently engage in outside employment, consulting, board service, or serve as an officer, advisor, or consultant to any entity that does or seeks to do business with Omega?

Yes No

If yes, please describe:

Section 3: Use of Information and Gifts

Have you used or shared Omega confidential information for personal gain or outside purposes?

Yes No

Have you received gifts, entertainment, or other benefits from a client, vendor, or competitor that might influence, or appear to influence, your professional judgment?

Yes No If yes, please describe:

Section 4: Family or Close Relationships

Do you have any family or close personal relationships with individuals whose role could affect Omega's business?

Yes No If yes, please describe:

Section 5: Certification

I acknowledge that I have read and understood Omega's Conflict of Interest Policy.

I certify that:

- I have disclosed all actual, potential, or perceived conflicts of interest.
- I will promptly update this disclosure if circumstances change.
- I understand that failure to disclose a conflict may result in disciplinary action, up to and including termination of employment, contract, or engagement.
- I agree to comply with Omega’s Conflict of Interest Policy.

Signature: _____

Date: _____

Printed Name:

Title/Role:

Omega Healthcare Management Services

Third Party / Contractor Conflict of Interest Disclosure and Certification

As part of Omega’s Conflict of Interest Policy, all Covered Individuals must disclose any actual, potential, or perceived conflicts of interest. This includes contractors, meaning any individual or entity engaged by Omega under contract to perform services on its behalf, who must disclose any financial interests or outside relationships that could affect, or appear to affect, their work for Omega or its clients. This certification is completed upon beginning work with or on behalf of Omega, renewed annually, and updated whenever circumstances change.

Section 1: Personal and Financial Interests

Do you, your company, or your Immediate Family Members have any ownership or financial interest in an entity that does business with Omega or its clients?

Yes No If yes, please describe:

Section 2: Outside Employment and Activities

Do you, your company, or your Immediate Family Members perform work for other clients that could create a conflict with your duties on behalf of Omega?

Yes No

If yes, please describe:

Section 3: Use of Information and Gifts

Have you used or shared Omega confidential information for personal gain or outside purposes?

Yes No

Have you or your company received gifts, entertainment, or other benefits from a client, vendor, or competitor that might influence, or appear to influence, your professional judgment?

Yes No If yes, please describe:

Section 4: Family or Close Relationships

Do you have any family or close personal relationships with individuals whose role could affect Omega’s business?

Yes No If yes, please describe:

Section 5: Certification

I acknowledge that I have read and understood Omega’s Conflict of Interest Policy.

I certify that:

6. I have disclosed all actual, potential, or perceived conflicts of interest.

7. I will promptly update this disclosure if circumstances change.
8. I understand that failure to disclose a conflict may result in disciplinary action, up to and including termination of employment, contract, or engagement.
9. I agree to comply with Omega's Conflict of Interest Policy.

Signature:

Date:

Printed Name:

Title/Role:

COLOMBIA ANNEX

Purpose of the Annex

This Annex adapts and complements Omega's Global COI Policy for implementation in Colombia, incorporating definitions, roles, procedures, and responsibilities required under Colombian law and the interpretative guidance of the Superintendence of Companies.

1) Scope of Application in Colombia

This Annex applies to Omega Healthcare Colombia S.A.S. and all its Senior Corporate Officers (as legally defined under Colombian law), employees, contractors, suppliers, and third parties acting on its behalf within Colombian territory. When a conflict involves Senior Corporate Officers, the procedure and decision-making authority set out below (Shareholders'/Partners' Meeting) must be followed, in addition to the Compliance review.

2) Complementary Definitions (Colombia)

a. Senior Corporate Officers (Law 222 of 1995):

For Colombian purposes, Senior Corporate Officers include the legal representative, liquidator, factor, members of the board of directors, and those who perform management functions according to the bylaws, including alternates when acting, as well as any person who, without being formally appointed, takes part in management or direction activities.

b. Conflict of Interest (Colombian Interpretation):

A conflict exists when a personal interest (of the individual, their relatives, or certain associates) interferes or potentially interferes with the corporate interest. Senior Corporate Officers must refrain from participating in decisions where a conflict exists unless expressly authorized by the highest corporate body (Shareholders' or Partners' Meeting).

c. Family Relationships (Degrees recognized in Colombia):

Colombia applies up to the 4th degree of consanguinity, up to the 2nd degree of affinity, and 1st civil degree (adoption) for COI analysis.

3) Conflict of Interest Typologies (Non-Exhaustive)

- Direct personal or financial interest; creditor/debtor relationships.
- Family relationships within applicable Colombian degrees.
- Friendship/enmity; prior or ongoing litigation or complaints between the parties.
- Membership/association with involved organizations; recommendations affecting independence.
- External employment or consultancy intersecting with Omega interests; contractual or business ties with interested parties.
- Gifts, favors, or benefits ("dádivas").

4) Obligation to Disclose & Reporting Timing

Disclosures must be made at onboarding/appointment, annually via the COI certification process, and whenever a new or modified conflict arises. Use local forms and report to the Colombia Compliance Officer; if a Senior Corporate Officer is involved, escalate to the highest corporate body.

5) Special Procedure When the Conflict Involves a Senior Corporate Officer (Leads, managers, senior managers, VPs, directors)

5.1 Step 1 – Written Disclosure

The Senior Corporate Officers must inform the conflict before acting on the matter, providing sufficient detail for decision-making.

5.2 Step 2 – Shareholders’/Partners’ Meeting Review

The case must be submitted to the Shareholders’ or Partners’ Meeting, and the Senior Corporate Officers must not participate in deliberation or voting related to the conflict.

5.3 Step 3 – Decision & Conditions

The corporate body may authorize or deny the Senior Corporate Officers’ intervention and may impose conditions or restrictions, such as recusal, information barriers, enhanced oversight, or reassignment.

5.4 Step 4 – Minutes & Recordkeeping

The decision must be recorded in the official meeting minutes, including details, analysis, and mitigation measures. Acting without authorization may result in nullity of the act and personal liability for the Senior Corporate Officers under Colombian law.

6) Impediments and Recusations (Local Mechanisms)

Any individual who identifies that they cannot remain impartial must declare themselves impeded. Others may file a recusal when a potential conflict is detected. The Colombia Compliance Officer handles the process and, when Senior Corporate Officers are involved, by the Shareholders’/Partners’ Meeting. The organization must maintain a specific communication channel for these declarations.

7) Management Measures

Mitigation measures may include: recusal, information barriers, reassignment of duties, divestment (when applicable), prohibition to act, and enhanced supervision. For Senior Corporate Officers, these measures complement—not replace—the decision of the corporate body.

8) Local Forms and Templates

- Senior Corporate Officers COI Declaration (Colombia): identification and legal role; facts; parties; kinship degree (consanguinity, affinity, civil); interests and ties; proposed mitigation; explicit request for authorization; signature/date.
- Minutes Template – Corporate Body Decision: summary of documents and facts; confirmation that the Senior Corporate Officers did not participate; decision (authorize/deny) and conditions; follow-up and archiving instructions.
- Employee/Contractor COI Declaration (Colombia): additional Colombian categories (friendship/enmity, litigation, recommendations, former employer, association memberships, etc.).

9) Recordkeeping (Colombia)

All disclosures, decisions, and mitigation measures must be documented and stored according to the company's retention schedule. The Colombia Compliance Officer maintains an annual COI register and reports to the Ethics/Compliance Committee and local management.

10) Sanctions & Legal Consequences

Non-compliance may lead to internal disciplinary actions or contract termination. For Senior Corporate Officers, Colombian law also establishes personal civil liability for damages and the nullity of corporate acts performed with an unapproved conflict.

11) Key Colombian References

- Law 222 of 1995 (Articles 22–24): duties, conflicts, abstention, corporate-body authorization, and liability of Senior Corporate Officers.
- Decree 1074 of 2015 (compiling Decree 1925/2009): procedural regulation for Senior Corporate Officers conflicts of interest.
- Superintendence of Companies – Conflict of Interest Guide (interpretation and procedural guidance).
- Administrative Department of Public Service – COI Guide (kinship, impediments, recusations).
- APP Agency – COI Manual (typologies commonly used in Colombian compliance practice).