

OMH-HealthEdge
Holdings, Inc.¹ *dba*



Omega Healthcare Management Services[®] Whistleblower & Non-Retaliation 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 Healthcare² is committed to an open, ethical, and transparent culture in which concerns about potential violations of law, regulation, or company policy can be raised without fear and addressed promptly.

This Policy establishes the framework for protected reporting (“whistleblowing”) and prohibits any form of retaliation against individuals who, in good faith, report or cooperate in an investigation. It complements Omega Healthcare’s Code of Conduct, Corporate Compliance Program, and Anti-Corruption, Sanctions & Business Conduct Policy.

2. Scope

This Policy applies to all directors, officers, employees, contractors, interns, agents, and other third-party representatives of Omega Healthcare and its subsidiaries and affiliates (“Covered Individuals”). It also applies, where relevant, to suppliers and subcontractors governed by Omega Healthcare’s Supplier Code of Conduct.

3. Definitions

For purposes of this Policy, the following definitions apply.

Whistleblower / Reporter means an individual who, in good faith, raises a concern about suspected or actual misconduct.

Good Faith means an honest belief that the information disclosed indicates a potential violation, even if the allegation is later unsubstantiated.

Retaliation means any adverse action, such as termination, demotion, harassment, or denial of benefits, taken because an individual made or supported a Protected Activity.

Protected Activity means actions such as making a report, assisting in an investigation, or refusing to participate in suspected misconduct.

4. Policy Requirements

This section explains how concerns are raised, handled, and protected within Omega Healthcare.

4.1 Right to Report

Covered Individuals are encouraged, and in some cases required, to report suspected violations of law, regulation, or Omega Healthcare policy. Reports may involve, but are not limited to potential bribery or corruption, data protection/privacy concerns or incidents, accounting or financial-

² For purposes of this Policy, “Omega Healthcare” refers to OMH-HealthEdge Holdings, Inc. dba Omega Healthcare Management Services® and its subsidiaries.

reporting irregularities, misuse of company or client assets, expense report fraud, harassment-related issues, or acts of retaliation themselves.

Reports may be submitted anonymously or confidentially through any authorized reporting channel.

4.2 Reporting Channels

Whistleblowers may report concerns through the Omega Healthcare Confidential and Anonymous Ethics and Compliance Hotline (the “Speak Up Hotline”), which provides secure and anonymous reporting through a web portal, dedicated email account, toll-free phone lines, and facsimile transmission, available 24 hours/day and 7 days/week. The Speak Up Hotline is available globally and offers confidential and anonymous web, email, and telephone access in multiple languages. Contact details such as country-specific numbers, email addresses, and access instructions are provided in Appendix A – Confidential and Anonymous Ethics and Compliance Hotline Access Table. The Speak Up Hotline may be used by employees, vendors, contractors, and customers to report any suspected fraud, ethical concern, or violation of law or Omega Healthcare policy. Local language support will be provided where available.

All reports are logged, tracked, and securely maintained in the confidential and anonymous platform.

In addition to the Speak Up Hotline, employees may report their concerns directly to a supervisor or manager, Human Resources, the Chief Compliance Officer (“CCO”), or the Chief Legal Officer (“CLO”). Those reports should in turn be reported Legal to ensure proper handling and tracking.

4.3 Confidentiality

Omega Healthcare protects the identity of Reporters to the maximum extent practicable. Information is shared only with individuals who have a legitimate need to know for investigation, remediation, or legal compliance and/or litigation purposes.

4.4 Intake, Triage, and Case Management

Compliance is the process owner for whistleblower intake and case management. All reports submitted through any reporting channel are received and managed by Compliance in accordance with this Policy.

Compliance logs each report, assigns a unique case identifier, and issues an acknowledgement to the reporter when contact information is available. Compliance conducts an initial triage to assess the nature of the allegation, applicable risk factors, and required functional involvement, and maintains case documentation within the designated case management repository.

Legal is engaged by Compliance when allegations involve attorney-client privilege considerations, litigation hold requirements, regulatory reporting obligations, government inquiries, subpoenas, or other matters presenting elevated legal or regulatory risk. In such matters, Legal leads or co-leads

the investigation, while Compliance retains responsibility for centralized case tracking, documentation governance, and status reporting.

Human Resources is engaged by Compliance when allegations involve employee relations, workplace conduct, performance actions, or retaliation by or against employees. In such matters, Human Resources leads or co-leads the investigation and coordinates interim measures to address employee safety and workplace risk, consistent with established HR processes.

Based on triage results, Compliance assigns investigation ownership in accordance with Section 4.4.1. Compliance documents investigation leadership, supporting functions, timelines, outcomes, remediation actions, and follow-up activities and monitors matters through closure.

4.4.1 Investigation Ownership Decision Rules

Compliance will designate the Investigation Lead based on the nature of the allegation and the risk presented. Investigations will be Legal-led when matters involve potential legal exposure, the provision of privileged legal advice, litigation hold requirements, regulatory reporting obligations, government inquiries, or other circumstances presenting elevated legal or compliance risk.

Investigations will be Human Resources-led when matters primarily involve employee conduct, workplace behavior, employee relations issues, or allegations of retaliation involving employees.

Investigations will be Compliance-led when matters primarily involve policy compliance, business conduct, internal control concerns, or operational misconduct that does not require Legal- or Human Resources-led ownership.

Where allegations span multiple domains, Compliance will document a co-lead investigation structure, such as Legal and Human Resources co-leadership, and will maintain centralized case oversight, documentation, and reporting.

4.5 Prohibition Against Retaliation; Good-Faith Protection

Omega Healthcare strictly prohibits retaliation against anyone who, in good faith, raises a concern, supports a report, or refuses to engage in misconduct. Retaliation itself constitutes a policy violation and can result in disciplinary action up to and including termination of employment or contract termination.

Retaliation is any conduct that would reasonably dissuade an employee from raising, reporting or communicating about good faith concerns through our internal reporting channels or with any governmental authority, or from participating in or cooperating with an investigation or legal proceeding raising such concerns.

Retaliation may occur through conduct or written communication and may take many forms, including actual or implied threats, verbal or nonverbal behaviors, changes to the terms or conditions of employment, coercion, bullying, intimidation, or deliberate exclusionary behaviors.

The following are examples of potential retaliation that Omega Healthcare prohibits:

- Adverse employment action affecting an employee's salary or compensation
- Demotion, suspension, or termination of employment
- Taking away opportunities for advancement
- Excluding an employee from important meetings
- Threatening an employee who has made a report
- Directing an employee who has made a report not to report to outside regulators
- Deliberately rude or hostile behaviors or speech
- Creating or allowing the creation of a work atmosphere that is hostile toward an employee who has reported a concern.

Anyone who believes they have experienced retaliation should promptly report the matter through the Speak Up Hotline or directly to the CCO, Legal, or their Human Resources representative. .

Individuals who intentionally misuse or abuse the Speak Up Hotline by submitting knowingly false, malicious, or frivolous complaints may face disciplinary action under Omega Healthcare's Code of Conduct. This does not apply to good-faith mistakes or unsubstantiated reports made with honest intent.

4.6 Roles and Responsibilities

The following roles uphold and enforce this Policy:

4.6.1 Compliance and Risk Management Committee

The Compliance and Risk Management Committee ("CRMC") provides independent oversight of the whistleblower program. The CRMC receives escalations of material matters, including allegations involving senior leadership or matters presenting significant legal, regulatory, or reputational risk, and oversees management's response and remediation activities.

4.6.2 Chief Compliance Officer

The CCO is accountable for this Policy and for the effectiveness of the whistleblower program. Under the CCO's direction, Compliance administers the Speak Up Hotline and oversees whistleblower intake, triage, case management, and investigation coordination as described in Section 4.4, including escalation and reporting to senior leadership and the CRMC, as appropriate.

4.6.3 Compliance

Compliance administers the Speak Up reporting channels, including the hotline, and serves as the process owner for whistleblower intake and case management. Compliance performs intake, triage, investigation coordination, documentation governance, remediation tracking, and program reporting in accordance with Section 4.4 and the Investigation Ownership Decision Rules in Section 4.4.1.

4.6.4 Legal

Legal provides legal advice and oversight to support the whistleblower program, including guidance on attorney-client privilege and litigation hold requirements. Legal leads or co-leads investigations when designated under the Investigation Ownership Decision Rules in Section 4.4.1 and advises on external reporting obligations and communications strategy when applicable.

4.6.5 Human Resources

Human Resources leads or co-leads investigations when designated under the Investigation Ownership Decision Rules in Section 4.4.1. Human Resources also coordinates interim protective measures and employee-related corrective actions consistent with established HR processes.

4.6.6 Supervisors and Managers

Supervisors and Managers are expected to foster a speak-up culture, receive concerns respectfully, and escalate them promptly to Compliance or Human Resources.

4.6.7 All Covered Individuals

Every person is responsible for reporting concerns in good faith and cooperating fully with any resulting investigation.

5. Training & Awareness

Omega Healthcare will communicate this Policy through employee onboarding/orientation, annual compliance training, intranet postings, and visible workplace notices. Contractors and suppliers receive equivalent instruction through the Third-Party Risk Management platform or as part of contractual onboarding. Refresher sessions and targeted communications are issued whenever laws, regulations, or internal policies change.

Managers are expected to reinforce awareness of Omega Healthcare's reporting channels within their teams and to support an environment where individuals can raise concerns freely and without fear of retaliation.

6. Recordkeeping

Legal maintains confidential case files, investigation notes, and outcomes for at least seven years or longer, where required by law or contract. All records are stored securely, and access is restricted in accordance with Omega Healthcare's Information Security and Privacy standards.

7. Discipline & Enforcement

Individuals who engage in retaliation, obstruct investigations, or otherwise violate this Policy are subject to disciplinary action, up to and including termination of employment or contract. Third-party violators may face suspension or termination of their agreements and may be reported to relevant authorities, where appropriate.

8. Reporting to Leadership and Metrics

To maintain transparency and oversight, the CCO provides quarterly summaries of whistleblower activity to the Executive Leadership Team and the CRMC. These summaries highlight overall reporting trends, case outcomes, and corrective actions taken. Consolidated, anonymized trend data may also be shared with Omega Healthcare's ESG and Compliance functions to support internal and external reporting on program effectiveness.

9. Review & Revision

This Policy is reviewed at least biennially, or sooner if required by changes in law, regulation, or internal governance. Proposed revisions are evaluated by Legal and Compliance and recommended to the CRMC for approval through Omega Healthcare's formal policy governance process.

10. References

The following guidance and internal policies inform and support this Policy:

1. Code of Conduct
2. Compliance & Risk Management Program
 - Anti-Corruption, Sanctions & Business Conduct Policy
 - Supplier Code of Conduct § 9 (Whistleblowing and Non-Retaliation)
 - Global ESG Policy § 5.5 (Whistleblower Protections and Non-Retaliation)

Policy Owner	Chief Compliance Officer
Approver	Compliance and Risk Management Committee
Effective Date	January 31, 2026
Next Review Date	Two years from effective date or earlier if triggered by material change
Supersedes	NA
Version	1.0

Appendix A – COLOMBIA ANNEX

1. Purpose of This Annex

This Annex provides Colombia-specific clarifications to ensure that the Omega Healthcare Whistleblower & Non-Retaliation Policy complies with applicable Colombian laws, including labor regulations, data-protection requirements, anti-corruption laws, and sector-specific obligations. It applies to all employees, contractors, vendors, and third parties in or connected to Colombia.

2. Applicable Colombian Legal Framework

This section outlines the main Colombian laws relevant to whistleblower protections, anti-corruption obligations, data protection, and labor regulations.

2.1 Data Protection (Habeas Data)

Whistleblower data handling must comply with Law 1581 of 2012 and Decrees 1377 of 2013 and 1074 of 2015, governing the collection, storage, processing, and transfer of personal data in Colombia. Omega Healthcare must ensure confidentiality, purpose limitation, secure storage, and the rights of data subjects to access, correct, and update their information.

2.2 Anti-Corruption and Whistleblower Protections

Relevant laws include Law 1474 of 2011 (Anti-Corruption Statute), Law 1778 of 2016 (Transnational Bribery Law), and Superintendencia de Sociedades Circular Externa 100-000003 of 2021, which encourage or require organizations to maintain reporting channels and protect whistleblowers.

2.3 Labor Protections Against Retaliation

Colombian labor protections stem from the Constitution (Articles 25 and 53), the Labor Code, Law 50 of 1990, and Law 1010 of 2006 (workplace harassment). Omega Healthcare must ensure that no retaliatory actions affect employment conditions.

3. Local Reporting Considerations in Colombia

Individuals may report concerns internally or externally to Colombian authorities such as Superintendencia de Sociedades, SIC, or the Ministry of Labor. Omega Healthcare will not discourage lawful external reporting.

3.1 Anonymous Reporting

Colombian law allows anonymous reporting. Omega Healthcare's Speak Up Hotline remains available for anonymous submissions from Colombia.

4. Internal Handling of Reports

Reports originating in Colombia must follow Colombian data protection standards. Any transfer outside Colombia must comply with Law 1581 requirements, including secure transfer mechanisms and safeguards.

5. Non-Retaliation Standards

Retaliation includes workplace harassment (Law 1010 of 2006), negative changes in work conditions, threats, or intimidation. All forms of retaliation are prohibited.

6. Language and Accessibility Requirements

Omega Healthcare will provide reporting channels and notifications in Spanish when required by Colombian labor standards and ensure accessibility of rights explanations.

7. Prevalence of Local Law

If this Annex conflicts with Colombian mandatory law, local law prevails to the extent of the conflict. Omega Healthcare will update procedures to maintain compliance.

Appendix B – Confidential and Anonymous Ethics and Compliance Hotline Access Table

Omega Healthcare maintains an anonymous incident reporting hotline with the following access:

Website:	https://report.syntrio.com/omegahealthcare
Toll-Free Telephone:	
English-speaking USA and Canada	855-222-1033
Spanish-speaking USA and Canada	800-216-1288
French-speaking Canada	855-725-0002
Spanish-speaking Mexico	800-681-5340
Spanish-speaking Colombia	01800-913-5293
All other countries	800-603-2869 (must dial country access code first)
Email:	reports@syntrio.com (must include company name (Omega Healthcare) with report)
Fax:	(215) 689-3885 (must include company name (Omega Healthcare) with report)
For further questions or concerns:	
Mallory Gold, Chief Legal Officer	Mallory.Gold@omegahms.com
Lane Hornfeck, Chief Compliance Officer	Lane.Hornfeck@omegahms.com

Thank you for your commitment to this Policy.