Citizens Options Unlimited, Inc. Compliance Program Policies and Procedures	
SUBJECT: Conflict of Interest and Related Party Policy	
APPROVED BY: Board of Directors	**EFFECTIVE: 5/15/23**
Reviewed: 6/5/24, 6/4/25, 6/3/26 (revised)	**PAGE 1 OF 8**

I. POLICY STATEMENT

This Conflicts of Interest and Related Party Transactions Policy is part of AHRC Nassau's (the "Agency") compliance program. Agency requires that its Members of the Board of Directors, officers, Key employees, and volunteers serving on any advisory boards or stewardship committees relating to any entity associated with the Agency or its affiliates (the "Covered Group") avoid any conflict of interest or the appearance of a conflict of interest and comply with all applicable legal requirements, including but not limited to, the requirements concerning Related Party Transactions.

The Covered Group must, at all times, act fairly, reasonably and in Agency's best interests, and must refrain from personal considerations of any kind that conflict with, or that give rise to, or appear to give rise to, an actual or potential conflict of interest between the Covered Group Member's interest and the best interests of Agency or its service recipients. Agency strives to avoid conflicts of interest, or the appearance thereof, in its relationships with others.

It is expected that the Covered Group will read, understand, and comply with this Policy. Failure to comply with this policy may constitute grounds for removal of the individual from his or her position or for other appropriate disciplinary action (subject to any applicable collective bargaining agreements).

This policy supplements but does not replace any applicable state laws governing conflict of interest. This policy is intended to ensure fair and ethical behavior in connection with our transactions.

There are a number of key words and phrases used throughout this Policy. For your convenience, they are defined in the Appendix that may be found at the end of this document.

II. OVERSIGHT OF THIS POLICY

The adoption, implementation of and compliance with this Policy shall be overseen by the designated Compliance Committee. The designated Compliance Committee, in its discretion, may authorize certain functions relating to the implementation of, and compliance with, this Policy to be performed by one or more authorized individuals, but the designated Compliance Committee shall retain overall responsibility for all aspects of the oversight of this Policy.

III. PROCEDURES FOR DISCLOSURE AND REVIEW

1. How and When to Disclose

A. ***Annual Written Conflict of Interest Disclosure Statement.*** The Covered Group will, at least annually, file a written Conflict of Interest Disclosure Statement with the designated Compliance Officer / designee. The Compliance Officer / designee will collect such Statements and will provide copies of all completed Statements to the Compliance Committee and may also provide other relevant documents or information relating to the Statements. The Compliance Officer / designee will maintain a record of all such Statements.

The Conflict of Interest Disclosure Statements will ask the Covered Group member to identify, to the best of their knowledge, at least the following: (a) any entity of which the member of the Covered Group is a director, trustee, member, owner, officer or employee, and with which Agency has a relationship, and (b) any transaction in which Agency is, or is contemplating becoming, a participant and in which the Covered Group member has a Disclosable Conflict of Interest.

B. ***Continuing Obligation to Update Conflict of Interest Disclosure Statement.*** Each member of the Covered Group has an affirmative obligation to update their annual written Conflict of Interest Disclosure Statement whenever such member's position or financial interest in any outside concern changes. All updates to the annual Conflict of Interest Disclosure Statement are to be filed with Agency's Compliance Officer. The Compliance Officer / designee will collect such updates and will provide copies thereof to the Compliance Committee. The Compliance Officer may also provide to the Committee other relevant documents and information relating to any matter(s) that are believed to present a Disclosable Conflict of Interest. A record of all such updates will be maintained by the Compliance Officer.

In addition, members of the Covered Group shall promptly disclose to the Board, or any committee thereof, any actual or potential Disclosable Conflict of Interest that arises during the course of the Board's or such committee's deliberations on any matter coming before the Board or such committee. The Board or committee considering the matter shall refer such disclosure to the Compliance Committee before deliberating on or taking a vote on such matter, and shall follow the directions of the Compliance Committee with respect to its consideration of such matter.

C. ***Prior to the Initial Election of A Director.*** Prior to the initial election of any Director, the individual proposed for a Director position shall complete, sign and submit to the designated Compliance Officer a written Conflict of Interest Disclosure Statement identifying, to the best of the proposed Director's knowledge, any entity of which he or she is an officer, director, trustee, member, owner (either as a sole proprietor or a partner), or employee and with which

Agency has a relationship, and any transaction in which Agency is a participant and in which the proposed Director might have a Disclosable Conflict of Interest. All such Statements will be filed with the designated Compliance Officer. The Compliance Officer will collect such Statements and provide copies of each completed Statement to the members of the Compliance Committee.

2. The Review Process.

A. ***Review by the Compliance Committee.*** All disclosures of matters that are believed to present a Disclosable Conflict of Interest will be forwarded by the Chair of the Compliance Committee to the Board of Directors, along with other relevant documents and information relating thereto, if any, for its consideration in a manner consistent with applicable law.

The Compliance Committee will conduct a full review of all matters that raise an actual or potential conflict of interest, or that create the appearance of an actual or potential conflict of interest. In so doing, the Compliance Committee:

i. Will consider all relevant facts and circumstances involved in the matter, and in particular, what is fair, reasonable and in the best interests of Agency [and its patients];

ii. Will exclude the affected individual(s) from being present at or participating in the deliberations or voting on the matter;

iii. Will prohibit the affected individual(s) from any attempt to influence the deliberations or voting on the matter;

iv. Will permit the affected individual(s), upon request of the Compliance Committee to present information as background or answer questions concerning the matter at a committee or board meeting prior to commencement of deliberations or voting on the matter; and

B. ***Additional Special Rules for Related Party Transactions and Member Related Party Transactions*.** In addition to the general considerations outlined above, all Related Party Transactions and Member Related Party Transactions are subject to the following additional special rules:

i. Agency may not enter into a Related Party Transaction unless the transaction is determined to be fair, reasonable and in Agency's best interest at the time of the determination;

ii. In considering the Related Party Transaction, the Compliance Committee shall ensure that the member of the Covered Group who has an interest in the Related Party Transaction has disclosed in good faith all material facts concerning such interest; and

iii. No Related Party may participate in the deliberations or voting relating to any Related Party Transaction in which he or she has an interest. However, the Compliance Committee may request that a Related Party present information as background or answer questions concerning a Related Party Transaction at a Board or committee meeting prior to the commencement of deliberations or voting relating.

With respect to any Related Party Transaction involving Agency and in which a Related Party has a substantial financial interest, the following shall also apply:

i. Prior to entering into a Related Party Transaction or a Member Related Party Transaction in which a Related Party or a Member Related Party has a substantial financial interest, Compliance Committee must consider alternative transactions, to the extent available; and

ii. Agency may not enter into a Related Party Transaction or a Member Related Party Transaction unless the transaction is determined to be fair, reasonable and in Agency's best interest at the time Agency enters into it, and the reasons for such determination must be contemporaneously documented.

C. ***Determination by the Compliance Committee***. The Compliance Committee will make a final and binding determination as to whether a conflict of interest exists or may exist, and what course Agency will take in connection with the matter.

The Compliance Committee will contemporaneously document in writing in appropriate minutes of any meeting at which the matter is deliberated or voted upon all deliberations and determinations relating thereto, including, at a minimum, a summary of the matter, a summary of the deliberations, consideration of any alternatives, who is present at the meeting(s), the vote and the basis for the determination, including, but not necessarily limited to, whether the matter is as fair and reasonable to Agency as would otherwise then be obtainable by Agency.

D. ***Certain Compensation Decisions***. Unless otherwise provided in the certificate of incorporation or the by-laws, the Board shall have the authority to fix the Compensation of Directors for services in any capacity. The fixing of Compensation of Officers, if not done in or pursuant to the by-laws, requires the affirmative vote of a majority of the entire Board unless a higher proportion is set by the certificate of incorporation or by-laws. All Compensation must be in a reasonable amount for services rendered and must be in compliance with all other legal

requirements. No person who may benefit from such Compensation may be present at or otherwise participate in any deliberation or vote concerning his or her Compensation. However, such person may be asked to present information as background or answer questions at a meeting prior to the commencement of deliberations or voting relating thereto. The certificate of incorporation and by-laws must be reviewed to determine who has the authority to fix Compensation of the Directors. A Director will not be prohibited from deliberating or voting concerning Compensation for service on the Board that is to be made available or provided to all Directors of Agency on the same or substantially similar terms.

IV. EXAMPLES

It is not possible to list every circumstance that gives rise to either a conflict of interest or the appearance of a conflict of interest. However, the following examples may be helpful in illustrating the types of situations that may create an actual or potential conflict of interest or the appearance of one. Remember that this is not an exhaustive list, and your particular circumstance may very well give rise to a conflict of interest, or the appearance of one, even though it is not listed below.

There is a Conflict of Interest if a member of the Covered Group or their Relative if:

i. With respect to any Related Party Transaction considered by the Board;

ii. With respect to any transaction between the Agency and any vendor in which a member of the Covered Group has a Financial Interest ; is a member, owner, director, trustee or officer; or has a contractual or employment relationship with;

iii. Has any financial interest in an entity that competes with Agency, or has a contractual or employment relationship with an entity that competes with Agency;

iv. With respect to any matter coming before the Board in which the person has a personal interest (financial or otherwise);

v. Might have, or appears to have, a conflicting interest in any transaction or arrangement in which Agency is, or intends to be, a participant.

Note, however, that De Minimis Transactions and Ordinary Course of Business Transactions, as defined in the Appendix, are not covered by this Policy. Even in such cases, however, the affected party may not intervene or seek to influence the person tasked with making

the decision or reviewing the transaction. Further, the person tasked with making the decision or reviewing the transaction should not consider or be influenced by the affected party's involvement in decisions or matters that may affect the decision-maker/reviewer.

V. TRAINING

Agency will conduct training and education for the Covered Group on this Policy, including as to what constitutes Disclosable Conflicts of Interest, required disclosures, when and how disclosures are to be made, the review and determination process and other related matters at the individual's orientation and on a regular basis thereafter.

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If you are uncertain about a particular transaction or matter, it should be disclosed pursuant to this Policy**.**

APPENDIX: DEFINITIONS

This Appendix sets forth the definitions of a number of important words and phrases that are used throughout this Policy.

1. ***"Affiliate".*** An "Affiliate" of Agency means any entity controlled by or in control of Agency.

2. ***"Board".*** "Board" means the body responsible for the management of Agency including, but not limited to, board of directors or any other body constituting a Governing Board as defined below.

3. ***"Compensation".*** "Compensation" means all direct and indirect remuneration paid or payable to a member of the Covered Group as well as gifts or favors that are not insubstantial.

4. ***"Conflict of Interest".*** "Conflict of Interest" means any circumstance, including a Financial Interest, that gives rise to, or appears to give rise to, an actual or potential conflict of interest between a Covered Group member's interest (or the personal, business or financial interests of a Relative of a Covered Group member) and the best interests of Agency. In

addition, every Related Party Transaction and every Member Related Party Transaction is a Disclosable Conflict of Interest. A conflict of interest also exists if the member of the Covered Group has a Financial Interest in an entity that competes with Agency, or has a contractual or employment relationship with an entity that competes with Agency;

5. ***"Covered Group".*** "Covered Group" means its Members of the Board of Directors, officers, key employees, and volunteers serving on any advisory boards or stewardship committees relating to any entity associated with the Agency or its affiliates.

6. ***"De Minimis Transaction".*** A "De Minimis Transaction" for purposes of this Policy is one is the Covered Group Member's interest is immaterial or insignificant.

7. ***"Director".*** "Director" means any member of the Governing Board of Agency, whether designated as director, trustee, manager, governor, or by any other title.

8. Compensation***"Financial Interest".*** "Financial Interest" means a direct or indirect interest (including an interest through a business, investment, or a Relative) constituting (i) any legal or beneficial interest in any entity, (ii) any Compensation arrangement with any entity or (iii) any potential investment in any entity.

9. ***"Key Person".*** "Key Person" means any person, other than an officer or director, who (a) has responsibilities or exercises control or influence over the Agency as a whole similar to those of an officer or director (b) manages the Agency, or a segment of the Agency that represents a substantial portion of the activities, assets, income or expenses of the Agency or (c) alone or with others, controls or determines a substantial portion of the Agency's capital expenditures or operating budget.

10. ***"Officer".*** "Officer" means those individuals designated as officers in the by-laws of Agency and those who are otherwise appointed as officers of Agency in accordance with its by-laws.

11. ***"Ordinary Course Of Business Transaction".*** A transaction is an "Ordinary Course of Business Transaction" if the transaction would not customarily be reviewed by the board or boards of similar organizations in the ordinary course of business and is available to others on the same or similar terms.

12. ***"Related Party".*** "Related Party" means member of the Covered Group of Agency or any Affiliate of Agency or any other person who exercises the powers of Directors, Officers or Key Persons over the affairs of Agency or any Affiliate of Agency; (ii) any Relative of any individual described in clause (i) of this definition; or (iii) any entity in which any individual described in clauses (i) or (ii) of this definition has a 35% or greater ownership or beneficial interest or, in the case of a partnership or professional corporation, a direct or indirect ownership interest in excess of 5%.

13. ***"Related Party Transaction".*** "Related Party Transaction" means any transaction, agreement or any other arrangement in which a Related Party has a financial interest and in which Agency or any Affiliate of Agency is a participant.

14. ***"Relative".*** "Relative" means a Covered Group Member's (i) domestic partner, as defined in New York Public Health Law § 2994-a; [1] (ii) his or her ancestors, brothers and sisters (whether whole or half blood), children (whether natural or adopted), grandchildren, great-grandchildren; or (iii) the spouse or domestic partner of his or her brothers, sisters, children, grandchildren, and great-grand-children.

[1] "Domestic partner" means a person who, with respect to another person:
(a) is formally a party in a domestic partnership or similar relationship with the other person, entered into pursuant to the laws of the United States or of any state, local or foreign jurisdiction, or registered as the domestic partner of the other person with any registry maintained by the employer of either party or any state, municipality, or foreign jurisdiction; or
(b) is formally recognized as a beneficiary or covered person under the other person's employment benefits or health insurance; or
(c) is dependent or mutually interdependent on the other person for support, as evidenced by the totality of the circumstances indicating a mutual intent to be domestic partners including but not limited to: common ownership or joint leasing of real or personal property; common householding, shared income or shared expenses; children in common; signs of intent to marry or become domestic partners under paragraph (a) or (b) of this subdivision; or the length of the personal relationship of the persons.

Each party to a domestic partnership shall be considered to be the domestic partner of the other party. "Domestic partner" shall not include a person who is related to the other person by blood in a manner that would bar marriage to the other person in New York state. "Domestic partner" also shall not include any person who is less than eighteen years of age or who is the adopted child of the other person or who is related by blood in a manner that would bar marriage in New York state to a person who is the lawful spouse of the other person.