

COMPLIANCE PROGRAM

1. Policy Statement

Vivant Corporation (“Vivant”) is a public corporation where strict compliance with government regulations and good governance practices is mandatory; hence, it is committed to pursue and operate businesses that are financially viable under the highest ethical, business, and legal standards. To that end, Vivant has implemented a Compliance Program (the “Program”) to demonstrate its commitment to preventing fraud, waste and abuse and promoting their early and accurate detection and prompt resolution through education, monitoring, disciplinary action, and other appropriate remedial measures.

2. Applicability

All employees, officers, and members of the Board of Directors (collectively “Covered Persons”) of Vivant shall adhere to the high standards of business ethics as set forth in the Compliance Program and acknowledge that such compliance is a condition of employment or appointment, as the case may be, and is a factor that will be considered in his or her performance evaluation.

3. Standards Relating to Business Practices

Vivant will conduct its business affairs with fairness, accountability, integrity and transparency to avoid conflict between personal interests and the interest of Vivant. Vivant will forego any transaction or opportunity that can only be obtained by improper and illegal means, and will not make any unethical or illegal payments to induce the provision of goods or services.

3.1. Accuracy and Integrity of Books and Records

Vivant must keep books, records and accounts that must accurately reflect the nature of transactions and payments. This includes, but is not limited to, financial transactions, cost reports, and other documents used in the normal course of business. No false or artificial entries shall be made for whatever purpose. No payment or other remuneration shall be given or received, nor purchase price agreed to, with the intention or understanding that any part of such payment or remuneration is to be used for any purpose other than that described in the document supporting the payment or other remuneration.

To this end, Vivant maintains and monitors a system of internal accounting controls. Vivant will record and report facts accurately, honestly and objectively, and will not hide or fail to record any funds, assets, or transactions.

3.2. Gifts and Benefits

Covered Persons are strictly prohibited from offering, giving, soliciting or receiving any gift or benefit for personal gain or inducement. This applies to Vivant's interactions with third parties with whom Vivant does business with. The guiding principle is simple: Employees may not be involved with gifts or benefits that are undertaken: (i) in return for or to induce referrals or (ii) in return for or to induce the purchase, lease, order or arrangement (or the recommendation of any of the foregoing) of any good or service.

3.3. Conflicts of Interest

Covered Persons must perform his/her duties and responsibilities with utmost good faith in all transactions. Even the impression or appearance of illegality, impropriety, a conflict of interest, or duality of interests can be detrimental to Vivant and must, therefore, be avoided.

3. Standards Relating to Confidentiality

Vivant safeguards confidential and proprietary information pertaining to its business, which may include development plans, marketing strategy, financial data, proprietary research, and information about pending or contemplated business deals. Inappropriate disclosure of Vivant's confidential business information, whether intentional or accidental, may adversely affect Vivant.

Due to this risk of harm to Vivant, Covered Persons who learn or is in possession of confidential business information about Vivant or its subsidiaries and affiliates shall not disclose that information to third parties, including family (by affinity or consanguinity) and friends. In addition, Covered Persons may not disclose such confidential information to any third party after leaving employment with Vivant, except with the prior written consent of or express waiver from Vivant, or as required by applicable law or any applicable confidentiality agreement.

4. Compliance Responsibilities

Compliance starts at the highest level of Vivant and shall be embedded in its culture. The Board of Directors shall appoint a Compliance Officer who is responsible for creating and maintaining a comprehensive approach to ensure consistent compliance with applicable laws and Vivant's policies.

5. Education and Training

Covered Persons shall receive a copy of the Compliance Program and Code of Business Conduct and Ethics. Additionally, a copy of the Compliance Program and Code of Business Conduct and Ethics, and all compliance-related policies and procedures will be placed in a central repository accessible to all Covered Persons, as well as in the Vivant website. Covered Persons are encouraged to read the Compliance Program and Code of Business Conduct and

Ethics in its entirety and ask questions, if needed, to better understand the Program and his/her individual responsibilities.

Covered Persons are required to complete compliance education upon commencement of employment or appointment, as the case may be, and on an annual basis. The completion of an annual compliance education will be documented in the Covered Person's record and will be form part of Covered Person's annual performance evaluation.

6. Auditing and Monitoring

Vivant shall conduct periodic audits to identify potential deficiencies in its systems and processes, including the claim and submission processes. It will implement audit procedures designed primarily to determine accuracy and validity of coding and billing and to detect any instances of potential misconduct.

Vivant identify areas for improvement in the annual update of compliance education and training. Auditors and reviewers shall have appropriate access to information and documents necessary to complete their review, subject to maintaining confidentiality of the information received. The Compliance Officer will receive the results of all audits and will provide summary reports to the Board of Directors and the proper Board committee. A follow-up audit process will be implemented to ensure all identified issues are thoroughly addressed in a timely manner. Any needed education based on audit results will be documented and provided in a timely manner.

7. Reporting Compliance Concerns

Vivant encourages and actively maintains open lines of communication between its employees and the Compliance Officer. Employees are the eyes and ears of the organization and are often aware of potential compliance concerns. To encourage employees to come forward with their concerns, Vivant encourages an "open-door policy" and has not only established multiple lines of communication but also implemented a Non-Retaliation policy.

Covered Persons have the responsibility to comply with applicable laws, regulations and policies and to report any suspected acts of non-compliance. Any Covered Person found to have knowledge of an act of non-compliance but who failed to report it may be subject to disciplinary action.

Covered Persons may notify their immediate superior or the Compliance Officer directly for any concern. Covered Persons can also report a concern using any of the Reporting Channels laid down in the Whistleblowing Policy. Every effort will be made to preserve the anonymity of the individual reporting the concern. However, Employees must understand that circumstances may arise in the course of an investigation in which their identity may become known.

Vivant strictly prohibits retaliation against anyone reporting a concern in good faith. Anyone found to have committed a retaliatory act will be subject to disciplinary action, up to and including termination of employment.

8. Responding to Detected Offenses and Implementing Corrective Action

All reports or reasonable indications of fraud, waste or abuse, violations of other applicable laws or regulations, or of any Vivant policy will be promptly investigated. The results of an investigation may identify the need for corrective action, additional training, and/or implementation of additional procedures to ensure future compliance.

Upon receipt of a reported compliance concern, the Compliance Officer or his/her designee, or in some cases by Vivant's legal counsel, as appropriate, will investigate to determine whether or not any conduct violates a Vivant policy or a law. The Compliance Officer may consult with the Board of Directors, Vivant's Legal Department or external consultants in the course of an investigation to obtain expertise or advice. The Compliance Officer may also conduct interviews of employees or review documents to determine whether a violation has occurred.

Covered Persons are expected to cooperate in such investigations. If the result of the investigation indicates that corrective action is required or a violation is found to have occurred, the Compliance Officer will consult with Human Resources and Vivant's legal counsel, as appropriate, to determine the most appropriate course of action to rectify the situation and avoid the likelihood of its recurrence. A summary of all compliance reports, any subsequent investigation, and their resolutions will be reported to the appropriate Board Committee. Any confirmed report of a compliance violation and all subsequent follow-up reports will be given to the Board of Directors.

9. Enforcement and Discipline

Covered Persons who, intentionally or unintentionally violates a law, regulation or established policy, or fails to report a suspected violation, may be subjected to disciplinary action. Disciplinary actions may range from verbal warnings, the loss of privileges, contract penalties, suspension, to termination of employment (regardless of their level or position), and in some cases, civil and/or criminal prosecution. All disciplinary actions will be meted in accordance with Vivant's Employee Handbook.

10. Compliance Program Effectiveness

The Program is intended to be flexible and readily adaptable to changes in regulatory requirements. As such, it shall be subject to review and will be modified, as may be necessary. Additionally, the effectiveness of the Program will be reviewed on an as-needed basis.