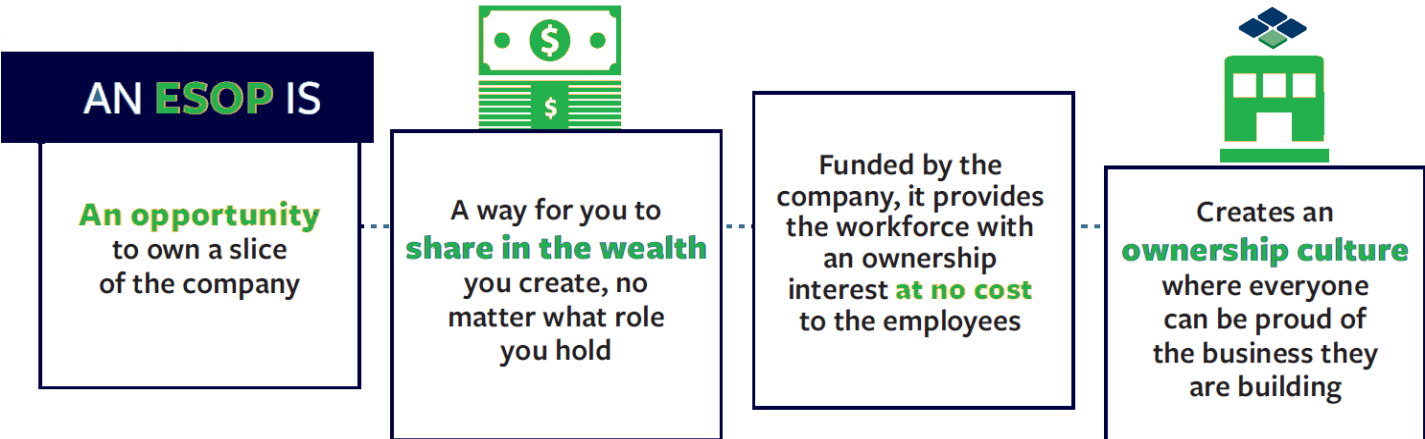


Employee Stock Ownership Plan (ESOP)



The Employee Owners Monthly ESOP Fact Sheet

When? Acuity Healthcare became an ESOP in March 2014.

What is an ESOP? Employee Stock Ownership Plans, or ESOPs, were designed as an opportunity to put company ownership in the hands of employees. Funded by the Company, it provides Employees with an ownership interest at no cost.

Started in 1974 with the passage of federal laws, ESOPs comprise an estimated 10,000 companies in the US, consisting of an estimated 11.5 million workers. These features make ESOPs quite different from other types of retirement plans. Under federal law, ESOPs must meet governmental regulations issued by the Department of Labor (DOL) and the Internal Revenue Service (IRS).

Why? Acuity Healthcare adopted an Employee Stock Ownership Plan (ESOP) which is an Employee Owner program to provide our employees with ownership and an opportunity for employees to create value and benefit from the increased value.

How does our ESOP work? Acuity Healthcare created an ESOP which operates through a trust. The ESOP borrowed money to acquire 100% of the outstanding stock of Acuity Healthcare. Participants receive annual statements reflecting the number of shares of stock allocated to their account and the stock value. Upon leaving Acuity Healthcare, an employee may receive a cash value for their stock in accordance with the plan agreement.

Questions? If you have questions regarding ESOP, please do not hesitate to speak to your leadership team, your Human Resources representative or submit your comments or questions by email to AskAcuity@AcuityHealthcare.net.

