

EMPLOYEE COMPLAINT PROCEDURES FOR ACCOUNTING AND AUDITING MATTERS

The Audit Committee of Chemed Corporation's Board of Directors has established procedures for receiving and handling complaints from employees of the Corporation regarding accounting, internal control activities or auditing matters. The policy governing these procedures is published on the Corporation's website (www.chemed.com), as well as in the Policies and Procedures Manual. The Audit Committee may modify or amend these procedures at any time without notice.

The following procedures govern the confidential, anonymous submission by employees of complaints regarding questionable accounting, internal control or auditing matters.

Employee Complaint Procedures

Employees are encouraged to discuss any accounting, internal control or auditing matters initially with their supervisor. In the event that an employee does not believe contacting a supervisor to be a prudent course of action or they have discussed it with a supervisor and are not satisfied with the action taken, employees should report the matter to the Chemed Internal Audit Department (IAD). IAD works directly with the Audit Committee on any complaints related to accounting, internal controls and auditing. IAD maintains a hotline, monitored by a third party which allows for anonymous complaints to be registered. Contact information for IAD is as follows:

Anonymous Hotline: 1-833-624-0343

Internal Audit: Eric Eaton (eric.eaton@chemed.com; direct dial: 513-287-6202)

In the event that an employee does not believe contacting IAD to be a prudent course of action or they have contacted IAD and are not satisfied with the action taken, employees may report the matter directly to the Chairman of the Audit Committee, Mr. Patrick Grace (patrickgrace@mac.com).

Treatment of Complaints

The Audit Committee and the Company's management take compliance with all accounting, internal control and auditing rules and standards very seriously. Investigations for complaints received related to accounting, internal control and auditing are conducted under the supervision of the Audit Committee. The Audit Committee may use any internal resources and/or external experts they deem required to assist in the investigation.

The Audit Committee will keep a written record of the investigation process. The Chairman of the Audit Committee will advise the employee sending the complaint of the resolution. Upon completion of the investigation, the Chairman of the Audit Committee shall issue its findings to the Chemed Board of Directors.

Non-Retaliation

Chemed's Board of Directors, Audit Committee and senior management do not permit retaliation for complaints or concerns submitted in good faith. Employees who believe they have been subjected to

retaliation should immediately report the matter to a supervisor, IAD or the Chairman of the Audit Committee, in the same manner as described above. Reports of retaliation will be reported to the Chairman of the Audit Committee who will investigate the allegation. If a complaint of retaliation is substantiated, appropriate disciplinary action will be taken against the offending party.

Reports made by an employee that the Audit Committee determine to be intentionally false or misleading may subject the employee to disciplinary or other actions.