

CODE OF CONDUCT & ETHICS



www.theoriamedical.com



ABOUT
THEORIA MEDICAL

About Theoria Medical

Theoria Medical was founded to change the way that healthcare is delivered. We are aggressively committed to delivering quality, innovation, and value to our patients and customers. We are disrupting the healthcare industry and we are proud of it.

It is Theoria Medical's policy (i) to conduct business in accordance with the highest standards of business ethics and integrity, and (ii) to comply with all applicable federal, state, and local laws for the cities where we do business. To that end, Theoria Medical's leadership team has adopted this Code of Conduct & Ethics (this "Code") in order to:

- Promote compliance with applicable federal, state, and local laws, rules, and regulations wherever Theoria Medical does business;
- Promote fair dealing practices;
- Promote honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest;
- Ensure a safe, respectful workplace for our employees, patients, contractors, and affiliates that is free from unlawful discrimination, harassment, and retaliation;
- Promote the protection of Theoria Medical's assets, including confidential and proprietary information;
- Deter wrongdoing;
- Provide a general framework for addressing challenging situations that arise;
- Provide a channel of communication for asking questions and reporting concerns; and
- Ensure accountability and individual adherence to this Code.

While this Code covers multiple scenarios and activities, it cannot possibly address every situation that could arise. Situations not addressed specifically by this Code should be resolved in accordance with the general principles outlined in this Code and Theoria's policies. While this Code addresses important areas of the law, it does not discuss all of the many laws and regulations applicable to Theoria Medical's business around the world. Individuals are encouraged to bring any questions about ethical standards of conduct or compliance with applicable laws and regulations to his or her supervisor, by filing a report through the online portal at TheoriaMedicalCompliance.com, by email to the Compliance Department (compliance@theoriamedical.com) or by calling the Compliance Hotline at 1(888) 212-4171.

This Code is not intended and should not be construed to preempt or supersede more specific policies adopted by functional or operational units or any express policies set forth in Theoria Medical policies and procedures.



THEORIA MEDICAL
MISSION AND VALUES

Theoria Medical Mission & Values



MISSION

Theoria Medical is dedicated to providing the highest quality of care with high-tech solutions to improve workflows and outcomes while reducing costs on the healthcare system. The Theoria team is tasked to completely reestablish what is considered "normal" in healthcare, and all of Theoria's staff works fervently each day to further the same.



VALUES

Excellence

Theoria Medical was founded on improving the way care is delivered in the U.S. healthcare industry. As an employee of Theoria Medical, we expect that you will strive to be the best in everything that you do.

Innovation

At Theoria Medical, we aren't happy with the status quo. When something needs to be improved or fixed, we'll be the ones to do it. As an employee of Theoria Medical, we encourage you to seek out new, improved, and efficient ways of doing things and to share your ideas with your colleagues.

Passion

We are passionate about providing the best care possible. To do this, we need team members who are dedicated to providing top-notch care and improving health care delivery.

Equity & Inclusion

Theoria Medical prides itself on its diverse workforce, leadership, partners, and patients. Our diversity is our strength and allows us to draw upon a plethora of experiences in order to provide innovative care solutions. We provide the highest standard of care to all of our patients and require an inclusive, respectful workplace.

The background of the page features a light blue, semi-transparent image of a doctor in a white lab coat with a stethoscope around their neck. Overlaid on this image is a white network diagram consisting of interconnected nodes and lines, suggesting a digital or medical network. The text is centered on the page.

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MESSAGE FROM
JUSTIN DI REZZE, MD, CEO

Message from **Justin Di Rezze, MD** Chief Executive Officer

I founded Theoria Medical with a simple mission: to change the way that healthcare is delivered. We work with some of the most vulnerable patients in the healthcare system, and we strive every day to improve the care they receive, and ultimately to improve their lives. We do this by embodying our Values of Excellence, Innovation, and Passion. We strive for Excellence in everything we do.

The moment we walk into a care center, we are looking for ways to improve the care we deliver in order to best serve our patients. Theoria isn't satisfied with the status quo in healthcare delivery - we are constantly creating innovative solutions to problems and searching for the optimal means to provide healthcare. Working with Theoria Medical is not just another job. We hire people who are passionate about provider care and offer creative solutions to improve the care we provide. We value you and the work you do on behalf of Theoria Medical and our patients.

The healthcare industry is one of the most regulated industries out there and it can be challenging to stay compliant with all of the rules. Theoria Medical is committed to maintaining compliance with all applicable rules and regulations. But, there is a difference between simply being compliant and having a culture of compliance. "Being compliant" means that we are meeting the requirements of the law. Having a "culture of compliance," by contrast, means that we strive to do the right thing in every single thing we do. If we don't know what the right thing is in every circumstance, we ask the question and we figure it out. It is incumbent on every single one of us to do the right thing every single day. This Code of Conduct & Ethics can help you figure out the right thing to do. It also provides ways to contact people who can help answer any questions. You have my assurance that you will never be penalized for asking questions. You will also not be disciplined for reporting compliance concerns, in good faith, to your supervisor, the compliance team, the legal team, or any executive of Theoria Medical.

I'd like to take this opportunity to thank you for being a part of the Theoria Medical Team and for building a culture of compliance. Doing things the right way isn't always the easiest thing to do, but it is the only way we do things at Theoria Medical!



Mission Statement:

Unifying the realms of health technology and hands-on primary care, we dedicate ourselves to the transformation of healthcare through our integrated, multifaceted approach. We strive to optimize patient outcomes and enhance the efficiency of healthcare delivery by catalyzing seamless interoperability, enriching the quality of care, and pioneering innovative, technology-driven solutions. As a beacon of excellence in the healthcare landscape, we stand committed to fostering an environment of continuous learning, inclusivity, and shared accountability, driving forward our enduring quest for optimal patient health and wellness.

Vision:

Projected towards a horizon where advanced technology and healthcare converge, our vision is to redefine the contours of health and wellness. We envision a future where artificial intelligence and machine learning guide our insights, interoperability is the norm, and each patient's journey is expertly navigated. We see a healthcare ecosystem where innovation transcends boundaries, where quality care is synonymous with technology-infused solutions, and where optimal patient outcomes are a shared triumph. This vision propels us forward as we strive to be pioneers in the ever-evolving sphere of healthcare, inspiring transformative changes that reshape the way healthcare is experienced and delivered.

Our vision for the future of healthcare is **HEALTH:**

Human-centered: We put patients first in all we do.

Efficient: We strive to make healthcare processes faster and less complicated.

Accessible: We aim to make quality healthcare available to everyone, everywhere.

Leading Edge: We are always exploring and implementing new ways to improve healthcare through technology.

Transparency: We believe in clear communication and open information for all involved.

Holistic: We consider all aspects of a person's health in our approach to care.

A doctor in a white lab coat with a stethoscope around their neck, standing in a clinical setting. The image is overlaid with a network diagram consisting of white lines and nodes on a light blue background. The text is centered over the image.

INTEGRITY
DOING THE RIGHT THING

Integrity - Doing the Right Thing

Why we have a Code

We created the Code of Conduct & Ethics to reinforce Theoria Medical's commitment to conducting its business with honesty and integrity. When we behave with integrity, we adhere to the highest standards of professionalism, ethics, and personal responsibility.

Who is Covered Under the Code

This Code applies to all Theoria Medical full-time, part-time, temporary and contract employees (collectively, "Theoria Medical Representatives").

All Theoria Medical Representatives must ensure that when engaging contractors on behalf of Theoria Medical, such contractors shall expressly state a commitment to comply with this Code. Any exception to this requirement must be approved in writing by Theoria Medical's Chief Compliance Officer.

What you Need to Do

Honest, professional, and ethical conduct is the personal responsibility of each Theoria Medical Representative, and all Theoria Medical Representatives are required to be familiar with this Code, comply with its provisions, and report any suspected violations as further described in Section 6 of this Code. Each Theoria Medical Representative is expected to comply not only with this Code, but also with all applicable laws and regulations, whether federal, state, municipal, or otherwise including all Theoria Medical policies. Additionally, Theoria Medical Representatives must adhere to the highest ethical standards in fulfilling their duties, whether these involve sales, service, or any other interaction with a customer, employee, partner, vendor, supplier, competitor, or other person.

How to Make Good Decisions

Doing the right thing is our goal. If the right thing is not clear, ask yourself:

- Is it consistent with our Code?
- Is it legal?
- Does it follow our policies?
- Does it benefit Theoria Medical as a whole, or does it just benefit a certain individual or group?
- Would I be comfortable if my actions were made public?

Integrity - Doing the Right Thing

If you can answer "Yes" to all of these questions, the action is probably okay. If there are any "No" answers, or even "Maybe" answers, this is a sign to stop and ask questions. After all, it is always better to ask before you act, especially when you are not sure. Contact any of these resources if you have questions:

- Compliance Department - compliance@theoriamedical.com
- Legal Department - legal@theoriamedical.com
- Compliance Hotline at 1 (888) 212-4171
Online portal at TheoriaMedicalCompliance.com
- Focus Form - Link
- Leadership Team - You may contact your manager/leader via their own email/slack or phone as the situation may require.
- Human Resources - hr@theoriamedical.com (if the matter relates to personnel or human resources concern).

On the Theoria Intranet and at the end of this Code you will find contact information for each department you may need to access. Please refer to the Intranet for the most up-to-date contact listings as contact information may change from time to time. Additionally, most Theoria Representatives contact information is available by using the Slack application.

Your Chief Compliance Officer and Compliance Department

The Compliance Department, in conjunction with the Legal Department, is here to answer questions, investigate complaints, administer the Theoria Medical Compliance Plan, and otherwise ensure that Theoria Medical and Theoria Medical Representatives are acting in compliance with all applicable laws, rules, regulations, and policies. In order to report a compliance issue or an issue you believe merits an investigation please call the Compliance Hotline 1 (888) 212-4171 or visit the online portal at TheoriaMedicalCompliance.com to report your concern. Alternatively, you can contact the compliance department directly at compliance@theoriamedical.com. The Compliance and Legal Departments will decide the best course of action in response to your concerns.

Reporting Concerns

Theoria Medical Representatives have a responsibility to report any suspected or actual violation of the Code and other policy irregularities to a supervisor, the Compliance Department, the Legal Department or the Leadership Team. For those who wish to remain anonymous, the report may be submitted through the Compliance Hotline 1 (888) 212-4171 or by visiting the compliance portal at TheoriaMedicalCompliance.com. ***There will be no negative consequences or retaliation for good faith reporting of possible misconduct.***



OUR CODE OF
CONDUCT AND ETHICS

Our Code of Conduct & Ethics

- 1** We abide by the Theoria Medical Code of Conduct & Ethics and comply with all applicable laws, regulations, policies and procedures.
- 2** We display and promote the highest standards of professional and ethical conduct. We act with the competence, skill, and integrity expected of our professions. We behave with dignity and courtesy toward our patients, clients, coworkers and others in business-related activities. We are honest, fair, reasonable and objective in our professional relationships.
- 3** We honor our patients' rights. As healthcare providers, we have an ethical responsibility to make our patients feel secure in our care and to treat patients respectfully and with dignity.
- 4** We dedicate ourselves to providing high-quality care for our patients. We are committed to following all applicable policies, laws, licensing, and accreditation requirements relating to quality of care and patient safety. We uphold the professional standard of care, report patient safety concerns and engage in quality improvement activities.
- 5** We are committed to protecting any and all protected health information (PHI) and any and all confidential and proprietary information of Theoria Medical.
- 6** We disclose and appropriately manage conflicts of interest and will not accept any gift from a patient, vendor, potential business partner, or anyone looking to do business with Theoria Medical.
- 7** We will not discuss or collude with any outside parties or potential competitors or customers on anything that would be detrimental to Theoria Medical or in violation with any laws.
- 8** We will cooperate with any Government investigation, in coordination with our Compliance and Legal Departments.
- 9** We are committed to promoting inclusion and diversity and to providing a safe, healthy, fair and productive workplace for our employees, contractors, and patients and we expect the same from our business partners. We do not tolerate discrimination, harassment, or retaliation.
- 10** As a Theoria Medical Representative, you have an obligation to speak up when you see something suspicious or something that just doesn't seem right. You also have an obligation to ask questions if you're not sure about something.



SECTION 1

LEGAL AND REGULATORY COMPLIANCE

Legal and Regulatory Compliance

Compliance Program

Theoria Medical is committed to maintaining a comprehensive, robust Compliance Program, of which this Code is an integral part. Our Compliance Program is led by our Chief Compliance Officer. The Chief Compliance Officer reports directly to our CEO, but also may report directly to the Audit and Compliance Teams which oversee the Compliance Program. Additionally, because the regulatory environment in which Theoria Medical operates is dynamic and legislative, and regulatory initiatives that could affect Theoria Medical are proposed and implemented regularly, Theoria Medical provides Theoria Medical Representatives with periodic updates to inform them of developments and updates to this Code, as appropriate. For this purpose, Theoria Medical's Chief Compliance Officer will review the Compliance Program at least once every 12 months and will report in writing the necessary modifications to the leadership team. Further, Theoria Medical provides Theoria Medical Representatives with legal and compliance trainings on a regular basis to review key laws and regulation that impact Theoria Medical. Finally, Theoria Medical Representatives are frequently encouraged and reminded to seek informal advice from their supervisors or the Compliance Department.

Anti-Kickback Statute

The Anti-Kickback Statute prohibits knowingly and willfully soliciting, receiving, offering, or paying anything of value in exchange for referring a patient for the furnishing of any service payable by a Federal healthcare program. Theoria Medical prohibits its employees and other service providers from offering, paying, asking for, or accepting any money or other benefit in exchange for patient referrals, purchases, leases or orders. All contracts and other referral sources should be reviewed by the Legal Department and are to follow all applicable laws.

Stark Law (Physician Self-Referral Law)

Stark Law prohibits a physician from making referrals for certain designated health services (DHS) to an entity with which the physician or the physician's immediate family member has a financial relationship (ownership, investment, or compensation), unless a specific exception applies. In addition, it prohibits healthcare providers from billing for such referred services, unless an exception applies. Under Stark, a "financial relationship" which gives rise to a Stark violation includes both direct and indirect ownership and investment interests and compensation arrangements. There are exceptions to the Stark Law that allow physicians to conduct reasonable business practices. **Theoria Medical expects that practitioners disclose any financial relationships with potential referral sources and requires practitioners to complete an annual disclosure form.** Please contact the Legal Department to discuss any concerns or issues.

Legal and Regulatory Compliance

Patient Inducement Laws

The law prohibits Theoria Medical and its employees from offering certain inducements that may affect a patient's decision about where to seek care. For example, it may be illegal to offer copayment waivers, free services, gifts, and other inducements to encourage patients to receive care from Theoria Medical practitioners. **Please do not provide anything of value to patients without first checking with the Compliance and/or Legal Departments.**

Gifts and Entertainment

In most cases, it is a conflict of interest for an employee to accept gifts or entertainment from individuals or companies seeking to do business with Theoria Medical as well as from our patients, and customers. The following is strictly prohibited:

- Accepting or soliciting gifts of money under any circumstances;
- Accepting non-monetary gifts of more than a nominal value;
- Soliciting non-monetary gifts, or any other personal benefit or any kind;
- Encouraging or soliciting any form of entertainment; or
- Conditioning provision of services on the receipt of any type of gift, thing of monetary value, money or entertainment.

You may accept a prize if it is part of a raffle or if the prize is generally available to the public; for example, a gift of nominal value from a vendor's booth at a conference. If you have a question about a gift or entertainment and whether you can accept the gift or invitation, please contact the Compliance Department.

Excluded Individuals or Entities

Theoria Medical will not knowingly employ or contract with individuals or entities that have been listed as debarred, excluded or otherwise ineligible for participation in Federal healthcare programs. As a condition of employment, employees are required to notify the Human Resources Department immediately if they are currently, or to the best of their knowledge, will be in the future, listed by the Federal Department of Health and Human Services Office of Inspector General or the General Services Administration as a person who is excluded from participation in Federal healthcare programs. In addition, before hiring an individual or entity as a vendor or contractor, the entity must be checked against the List of Excluded Individuals/ Entities.

Legal and Regulatory Compliance

Data Privacy and Protection

Theoria Medical has a longstanding commitment to guarding the confidentiality of Protected Health Information (PHI). Maintaining the confidentiality of PHI is the responsibility of every person at Theoria Medical.

PHI is intended to be used only in the course of treatment, payment, and healthcare operations including research or education by individuals within Theoria Medical as they perform their assigned duties. Note: you should only use the minimum amount of PHI necessary to meet the intended purpose.

Violation of this policy is grounds for disciplinary action. Disciplinary action may include termination of your employment or professional relationship with Theoria Medical. In addition, you could be subject to criminal or professional penalties.

Theoria Medical retains all rights to all Theoria Medical PHI acquired during the course of the patient's care at Theoria Medical. All suspected or known privacy violations must be reported immediately to the Compliance Department.

Data Security and Protection

As we become more reliant on technology, the confidentiality of patient information and Theoria Medical's business information is crucial. Security starts with you. It is your responsibility to protect Theoria Medical's and patient information. Please review the following Security standards to help maintain the integrity and security of Theoria Medical information:

- Information should only be accessed for a legitimate business purpose.
- Use the minimum amount of information necessary for your job responsibility.
- Encrypt all confidential information when storing or transmitting outside Theoria Medical. Before downloading PHI or any other confidential or proprietary information onto any device, you must obtain permission from the Compliance and/or Legal Department.
- Do not open a link or email attachment from an unknown or unexpected source. If you have questions or doubts about an email, submit a Focus Form.
- Create a strong password and never reveal it to others. Theoria Medical will never ask for your password.
- Do not insert a flash drive or any other peripheral device into any Theoria Medical computer if the drive was given to you by an unknown source.
- Please utilize a Focus Form for support.

Legal and Regulatory Compliance

Fraud, Waste and Abuse Protections

Theoria Medical's policies and various federal and state laws prohibit fraudulent claims activity. The Federal False Claims Act and state fraud and abuse prevention laws prohibit conduct such as knowingly submitting a false or fraudulent claim, or using or making a false statement to get a false or fraudulent claim paid. Other laws governing Medicaid program integrity also look for ways to reduce fraud and abuse. Theoria Medical and its employees and other service providers can be prosecuted for filing inaccurate claims for reimbursement, and can be subject to civil fines, criminal penalties or both.

Theoria Medical expects employees to report known or suspected activity of this type to the Compliance or Legal teams. Employees who lawfully report false claims or other fraudulent conduct or who otherwise assist in an investigation, action or provide testimony are protected from retaliation to the fullest extent possible under both federal and state laws.

Theoria Medical performs routine audits and utilizes other internal controls in order to help detect fraud, waste and abuse. If you are contacted by the Compliance or Legal Department, you are required to work with these teams on an audit or investigation.

Antitrust Laws

Theoria Medical engages in activities that are subject to state and federal antitrust laws. Generally, these laws prohibit competitors from entering into agreements to fix prices or to reduce price competition. Theoria Medical Representatives should not provide information about Theoria Medical's business, products, methods, partners, or clients to a competitor. In addition, employees are to refrain from engaging in unfair practices that might restrict competition.

Government Investigations

In your role with Theoria Medical, you may be approached by a State or Federal investigator or surveyor. You must cooperate with government employees conducting investigations or surveys. Government investigators have the right to contact you at work or at home for work-related issues. The Legal Department should be contacted immediately about any unexpected government interview or investigation. In most situations, you have the right to decide when and where the interview will be conducted. For more information about your rights regarding government investigations, contact the Compliance or Legal Departments at compliance@theoriamedical.com; legal@theoriamedical.com; or use a Focus Form.



SECTION 2

PROTECTING OUR ASSETS

Protecting Our Assets

Intellectual Property

Theoria Medical is committed to adhering to all applicable intellectual property laws. Additionally, Theoria Medical will respect the intellectual property and copyright laws regarding books, trade journals, magazines and other applicable resources. All software used in connection with Theoria Medical business must be properly licensed and used in accordance with that license.

We protect non-public information

Theoria Medical Representatives are obligated to maintain the confidentiality of patients, personnel, and other proprietary information, as well as with those who enter into business or professional relationships with Theoria Medical. This includes our facility customers and any other business partners. As such, employees are trusted with a wide range of confidential information, which remains the sole property of Theoria Medical. Sharing of confidential information with other employees or others outside of Theoria Medical is strictly forbidden unless the person requesting the information has a legitimate reason for Theoria Medical business-related purposes and such disclosure has been approved by the Legal Department. For any questions or concerns regarding Theoria Medical's confidential and proprietary information or the sharing of confidential information, please contact Theoria's Legal Department at legal@theoriamedical.com.

We safeguard Theoria Medical assets

Theoria Medical assets are to be used solely for the benefit of Theoria Medical. You may not use Theoria Medical assets for your personal gain. Assets are more than equipment, inventory, funds, and office supplies. Assets include medical records, concepts, financial data, intellectual property rights, research data, business strategies, marketing and legal materials, customer information, patient information, and plans about Theoria Medical activities. Note that Theoria retains the right to retrieve, inspect, cut or restore or provide access to any of its systems, software, programs and the like, this includes, but is not limited to, slack, email, EMR, and Monday boards.

We maintain accurate records

Theoria Medical payments and other transactions are to be properly authorized by management and are to be accurately and completely recorded in accordance with generally accepted accounting principles and established corporate policies. This serves as a basis for managing the business and is important to meeting obligations to patients, suppliers and others. Theoria Medical's high standard of accuracy and documentation is necessary for tax and financial reporting requirements.

The duty to report accurate and truthful information also applies to our internal dealings. Any and all timecards, time and expenses records are to be reported accurately and honestly.

Protecting Our Assets

To be clear, records include patient encounters and medical records. Consistent with Theoria Medical policy, these records are to be accurate and must be completed within 48 hours of the patient encounter. The records should not be inconsistent in terms of date/time from the provider's schedule and should accurately reflect the time and date a patient was seen, the patient's status and the examination/treatment or medical care provided. Orders and prescriptions are to be timely documented, signed and completed. Additionally, credentialing items (those that allow providers to submit their encounters to insurance payors for reimbursement) must be complete and accurate. All requests for updated credentialing information must be completed as soon as possible but no later than 5 business days after a request has been made.

Business and Financial Information

Accuracy, Retention, and Disposal of Documents and Records

Each Theoria Medical colleague is responsible for the integrity and accuracy of our organization's documents and records, not only to comply with regulatory and legal requirements but also to ensure records are available to support our business practices and actions. No one may alter or falsify information on any record or document. Records must never be destroyed in an effort to deny governmental authorities that may be relevant to a government investigation.

Medical and business documents and records are retained in accordance with the law and our record retention policy, which includes comprehensive retention schedules. Medical and business documents include paper documents such as letters and memos, computer-based information such as e-mail or computer files on disk or tape and any other medium that contains information about the organization or its business activities. It is important to retain and destroy records only according to our policy. Theoria Medical colleagues must not tamper with records. No one may remove or destroy records prior to the specified date without first obtaining permission as outlined in the company records management policy. Finally, under no circumstances may a Theoria Medical colleague use patient, colleague or any other individual's or entity's information to personally benefit (e.g., insider trading or marketing of the data).

Protecting Our Assets

Coding and Billing for Services

We have implemented policies, procedures, and systems to facilitate accurate billing to government payers, commercial insurance payers and patients. These policies, procedures, and systems conform to pertinent federal and state laws and regulations, including using the required ICD-10 coding system as of April 1, 2023. We prohibit any colleague or agent of Theoria Medical from knowingly presenting or causing to be presented claims for payment or approval which are false, fictitious, or fraudulent.

In support of accurate billing, medical records must provide reliable documentation of the services we render. It is important that all individuals who contribute to medical records provide accurate information and do not destroy any information considered part of the official medical record.

Accurate and timely documentation also depends on the diligence and attention of medical providers who treat patients in our facilities. We expect those providers to provide us with complete and accurate information in a timely manner. Encounters/Medical records are routinely audited to ensure accuracy and compliance. If you are contacted regarding one of your encounters, you must immediately respond and address any concerns.

Any subcontractors engaged to perform billing or coding services are expected to have the necessary skills, quality control processes, systems, and appropriate procedures to ensure all billings for government and commercial insurance programs are accurate and complete. Theoria Medical expects such entities to have their own ethics and compliance programs and code of conduct. In addition, third-party billing entities, contractors, and preferred vendors under contract consideration must be approved consistent with the corporate policy on this subject.

Confidential Information

The term "confidential information" refers to proprietary information about our organization's strategies and operations as well as patient information and third-party information. Improper use or disclosure of confidential information could violate legal and ethical obligations. Theoria Medical colleagues may use confidential information only to perform their job responsibilities and shall not share such information with others unless the individuals and/or entities have a legitimate need to know the information in order to perform their specific job duties or carry out a contractual business relationship, provided disclosure is not prohibited by law or regulation.

Protecting Our Assets

Confidential information, also referred to as "sensitive information," covers virtually anything related to Theoria Medical's operations that is not publicly known, such as personnel data maintained by the organization; patient lists and clinical information, including individually identifiable patient information and clinical quality data; patient financial information, including credit card data and social security numbers; passwords; pricing and cost data; information pertaining to acquisitions, divestitures, affiliations and mergers; financial data; details regarding federal, state, and local tax examinations of the organization or its joint venture partners; proprietary information from a research sponsor or the data generated from the research; strategic plans; marketing strategies and techniques; supplier and subcontractor information; and proprietary computer software. Sensitive data may also include photos and videos.

Use of due care and due diligence is required to maintain the confidentiality, availability and integrity of information assets the company owns or of which it is the custodian. Because so much of our clinical and business information is generated and contained within our computer systems, it is essential that each Theoria Medical colleague protects our computer systems and the information contained in them by not sharing passwords and by reviewing and adhering to our information security policies and standards.

Theoria Medical colleagues must protect sensitive information when it is e-mailed outside the company or otherwise stored, posted, or sent through the Internet; stored on portable devices such as laptops, tablets, and mobile phones; or transferred to removable media such as CD or USB drive. These policies and standards require, among other things, that the individual and/or entity be validated and the information be encrypted. Theoria Medical colleagues must be extremely careful in the use of social media, taking care to not disclose patient or other sensitive information— whether at work or at home, and using company or personal systems.

Any Theoria Medical colleague who knows or suspects confidential information to have been compromised must report the potential security breach to the Facility ECO, Facility Privacy Officer (FPO), or Facility Information Security Official (FISO).

If an individual's employment or contractual relationship with Theoria Medical ends for any reason, the individual is still bound to maintain the confidentiality of information viewed, received or used during the employment or contractual business relationship with Theoria Medical. This provision does not restrict the right of a colleague to disclose, if he or she wishes, information about his or her own compensation, benefits, or terms and conditions of employment. Copies of confidential information in an employee's or contractor's possession shall be left with Theoria Medical at the end of the employment or contractual relationship.

Protecting Our Assets

Cost Reports

We are required by Federal and State laws and regulations to submit certain reports of our operating costs and statistics. We comply with Federal and State laws, regulations, and guidelines relating to all cost reports. These laws, regulations, and guidelines define what costs are allowable and outline the appropriate methodologies to claim reimbursement for the cost of services provided to program beneficiaries.

Several Theoria Medical policies address cost report compliance and articulate our commitment to maintain and distribute a Reimbursement Manual to Reimbursement Department personnel that includes corporate and departmental policies and procedures; provide effective and timely education and training programs for Reimbursement Department personnel regarding federal and state laws, regulations and guidelines, and corporate policies; maintain a standardized workpaper package to provide consistency in the preparation, organization, presentation, and review of cost reports; apply a uniform cost report review process; identify and exclude non-allowable costs; adhere to documentation standards; and use transmittal letters to report protested items and make other appropriate disclosures. Also, we submit our cost report process to internal audits and maintain a peer review process.

All issues related to the preparation, submission and settlement of cost reports must be performed by or coordinated with our Reimbursement Department.

Electronic Media

All communications systems, including but not limited to computers, electronic mail, Intranet, Internet access, company-provided telephones, and voicemail, are the property of the organization and are to be used primarily for business purposes in accordance with electronic communications policies and standards. Limited reasonable personal use of Theoria Medical communications systems is permitted; however, users should assume these communications are not private. Users of computer and facility telephonic systems should presume no expectation of privacy in anything they create, store, send, or receive on the computer and telephonic systems, and the company reserves the right to monitor and/or access communications usage and content consistent with company policies and procedures.

Colleagues may not use company devices or company-provided communication channels or access the internet or social media to view, post, store, transmit, download, or distribute any threatening materials; knowingly, recklessly, or maliciously false materials; obscene materials; or anything constituting or encouraging a criminal offense, giving rise to civil liability, or otherwise violating any laws. Also, these channels of communication may not be used to send chain letters, personal broadcast messages, photos or videos, or copyrighted documents that are not authorized for reproduction.

Colleagues who abuse our communications systems or use them excessively for non-business purposes may lose these privileges and be subject to disciplinary action.

Protecting Our Assets

Colleagues shall comply with Theoria Medical's information security policies and standards governing the use of information systems. Individuals may only use user IDs assigned to them individually and are not permitted to share or disclose any user account that is used to access Theoria Medical systems or information. Colleagues shall never use tools or techniques to break or exploit Theoria Medical information security measures or those used by other companies or individuals.

Financial Reporting and Records

We have established and maintain a high standard of accuracy and completeness in documenting, maintaining and reporting financial information. This information serves as a basis for managing our business and is important in meeting our obligations to patients, colleagues, shareholders, suppliers, and others. It is also necessary for compliance with tax and financial reporting requirements.

We are required to maintain books and records of our activities consistent with applicable legal requirements, which in reasonable detail accurately and fairly reflect our transactions and dispositions of assets. Theoria Medical maintains a system of internal controls designed to provide reasonable assurance that all transactions are executed in accordance with management's authorization and are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles (GAAP). Our consolidated financial statements are certified by our officers as fairly presenting in all material respects our financial condition, results of operations and cash flows in accordance with GAAP. Financial information used for general business purposes, including estimates, projections, or general financial reports, must be sufficiently reliable and complete to fairly and reasonably serve the purposes for which the information is compiled and presented.

If any development created is copyrightable or patentable, then it will be considered a "Work for Hire" under the United States Copyright Act, with Theoria Medical being considered to be the author and owner of such work. When creating developments for Theoria Medical, colleagues shall respect the intellectual property rights of others. Any works or inventions created by colleagues prior to employment by Theoria Medical shall be disclosed to Theoria Medical upon commencement of employment, and management and Legal Department approval shall be obtained prior to any use of these works or inventions in a development for Theoria Medical.

By acknowledging this Code of Conduct, a colleague specifically agrees to be bound by these provisions of the Code of Conduct. As such, the acknowledgment serves as an assignment by the named colleague to Theoria Medical of all right, title, and interest in all developments created by the colleague within the scope of his or her employment, as well as an appointment of the secretary for Theoria Medical as the colleague's attorney-in-fact to execute documents on his or her behalf for the foregoing purposes. Colleagues shall assist Theoria Medical in obtaining and enforcing intellectual property rights in their developments, while employed by Theoria Medical and after termination of employment.



SECTION 3

**CONFLICTS OF INTEREST
AND OUTSIDE ACTIVITIES**

Conflicts of Interest and Outside Activities

Conflicts of interest are situations in which personal considerations may affect, or have the appearance of affecting, the Employee's loyalty and ability to fulfill their responsibilities to Theoria Medical. Business decisions and actions must be based on the general guidelines to help you better understand several of the most common examples of situations that may cause a conflict of interest are discussed below. Theoria Medical Representatives owe a duty of complete loyalty to Theoria Medical and may not use their positions to profit personally at the expense of the organization, financially or otherwise. Potential conflicts of interest should be directed to the Legal Department, Compliance Department or Human Resources Department for evaluation.

Family and Work

Theoria Medical Representatives may not use personal influence to direct Theoria Medical business to an entity in which any family member or friend has an interest. All employees must disclose any interest held by them with any entity doing business with Theoria Medical, including interests held by their immediate family. In addition, employees must disclose arrangements such as consulting or part-time employment or other dealings with such an entity. The employment of any family member or friend of employee by such entity must also be disclosed. Please make such disclosures to Human Resources/Recruiting at the time of onboarding or to the Legal or Compliance Departments at any time. A Focus Form may also be used.

Outside Activities and Employment

Any outside activity must be strictly separated from your employment with Theoria Medical and should not harm job performance at Theoria Medical. Any outside employment must be disclosed to, and approved by, Theoria Medical. Under no circumstances can Theoria Medical property, including, but not limited to, computers, licensed software, intellectual property or any other property be used in conjunction with any outside activity without Theoria Medical's advance written permission. In addition, no outside activity or employment may be performed while performing services on behalf of Theoria Medical. Please be sure to make all appropriate disclosures to Human Resources (hr@theoriamedical.com) or utilize a Focus Form and your disclosure or concern will be directed to the appropriate department

Marketing and Advertising

Marketing and advertising activities may be utilized for the following purposes: to educate the public, to provide information to the community, to increase awareness of our services and to recruit employees. Marketing material and media announcements are to be presented in a truthful, fully informative and non-deceptive manner. All Marketing materials should be approved by the Marketing department and should be subject to legal review.

Conflicts of Interest and Outside Activities

Political Activity

Theoria Medical does not participate or intervene in any political campaign on behalf of, or in opposition to, any candidate for political office. While Theoria Medical supports employee participation in the political process, employees are not permitted to use positions in the organization or Theoria Medical resources to try to influence the personal decisions of others to contribute or to otherwise support political parties or candidates, except as lawfully permitted through political action committees. Theoria Medical may choose to support specific issues with the approval of the Compliance Department.

Controlled Substances

Some of our colleagues routinely have access to prescription drugs, controlled substances, and other medical supplies. Many of these substances are governed and monitored by specific regulatory organizations and must be administered by physician order only. Prescription and controlled medications and supplies must be handled properly and only by authorized individuals to minimize risks to us and to patients. If one becomes aware of inadequate security of drugs or controlled substances or the diversion of drugs from the organization, the incident must be reported immediately. Theoria Medical strictly enforces reporting of any violations of diverting medications by facility staff or privileged practitioners.

Copyrights

Theoria Medical colleagues may only copy and/or use copyrighted materials pursuant to the organization's policy on such matters.

Corporate Opportunities

Theoria Medical actively promotes diversity in its workforce at all levels of the organization. We are committed to providing an inclusive work environment where everyone is treated with fairness, dignity, and respect. We will make ourselves accountable to one another for the manner in which we treat one another and for the manner in which people around us are treated. We are committed to recruit and retain a diverse staff reflective of the patients and communities we serve. We regard laws, regulations and policies relating to diversity as a minimum standard. We strive to create and maintain a setting in which we celebrate cultural and other differences and consider them strengths of the organization.

Theoria Medical is an equal opportunity workforce and no one shall discriminate against any individual with regard to race, color, religion, weight, height, sex, national origin, age, disability, sexual orientation, gender identity or expression, genetic information or veteran status with respect to any offer, or term or condition, of employment. We make reasonable accommodations to the known physical and mental limitations of qualified individuals with disabilities.

Conflicts of Interest and Outside Activities

Hiring of Former and Current Government and Fiscal Intermediary/Medicare Administrative Contractor Employees

The recruitment and employment of former or current U.S. government employees may be impacted by regulations concerning conflicts of interest. Hiring employees directly from a fiscal intermediary or Medicare Administrative Contractor requires certain regulatory notifications. Colleagues should consult with the Legal Department regarding such recruitment and hiring.

Non-Solicitation

Theoria prohibits the solicitation of hits employees and customer/clients/business partners. Specifically, the following items are strictly prohibited:

- Soliciting, diverting or taking away, or attempting to solicit, divert or take away any customer or the business of any customer with respect to the products or services of
- Employer sold (or offered for sale) to such customer;
- Contacting, soliciting or otherwise using Employer's business contacts, customer/client lists, or client/partner/business contact information to promote, market to, solicit, or otherwise inform the customer/partner/client/business contact about any venture, business opportunity, product or service other than those related to Employer's business, services lines or products;
- Attempting to cause or causing any customer to refrain, in any respect, from maintaining or acquiring any product or service provided or offered by Employer to such customer; and,
- Attempting to recruit or recruiting current employees of Theoria Medical or its partners for employment elsewhere

License and Certification Renewals

Colleagues, individuals retained as independent contractors, and privileged practitioners in positions which require professional licenses, certifications, or other credentials are responsible for maintaining the current status of their credentials and shall comply at all times with federal and state requirements applicable to their respective disciplines. To assure compliance, Theoria Medical may require evidence of the individual having a current license or credential status.

Theoria Medical does not allow any colleague, independent contractor or privileged practitioner to work without valid, current licenses or credentials. Each colleague must have evidence of current and valid licensure, certification, registration, accreditation or credential as required by their position description. Each facility must have appropriate processes and procedures to assure documentation of compliance with each position description requirement.



SECTION 4

**PROHIBITION ON
DISCRIMINATION AND
HARRASSMENT**

Prohibition on Discrimination and Harrassment

Theoria Medical prides itself on its diverse workforce. We provide equal opportunity employment and strictly prohibit unlawful discrimination based on: race, religious beliefs, color, national origin, disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, sexual orientation, pregnancy, childbirth and breastfeeding, age, military or veteran status, height, weight, and any other basis protected by federal, state, and local law.

Theoria Medical is committed to finding reasonable and fair solutions for employees who are in need of medical, disability, lactation or religious accommodations.

For more specific information on Theoria Medical's anti-discrimination and anti-harassment policies, please refer to the Employee Handbook and Theoria Medical's anti-discrimination, anti-harassment, and anti-retaliation policies.

If you believe that you or someone else has violated Theoria's anti-discrimination, anti-harassment or anti-retaliation policies, immediately report this concern to the Human Resources Department, the Legal Department or the Compliance Department.

Harassment and Workplace Violence

Each Theoria Medical colleague has the right to work in an environment free of harassment and disruptive behavior. We do not tolerate harassment by anyone based on the diverse characteristics or cultural backgrounds of those who work with us. Degrading or humiliating jokes, slurs, intimidation, or other harassing conduct is not acceptable in our workplace. Sexual harassment is prohibited. This prohibition includes unwelcome sexual advances or requests for sexual favors in conjunction with employment decisions. Moreover, verbal or physical conduct of a sexual nature that interferes with an individual's work performance or creates an intimidating, hostile, or offensive work environment has no place at Theoria Medical. Harassment also includes incidents of workplace violence. Workplace violence includes robbery and other commercial crimes, stalking, violence directed at the employer, terrorism, and hate crimes committed by current or former colleagues. The prohibitions on discrimination and harassment include any such offensive conduct on any of Theoria's systems, including but not limited to: slack, email, phone (dial pad), the intranet or any other Theoria-owned system, software or program. Colleagues who observe or experience any form of harassment or violence should report the incident to their supervisor, the Human Resources Department, a member of management, or the Ethics Line.

The background of the page features a doctor in a white lab coat with a stethoscope around their neck. The image is semi-transparent and overlaid with a white network diagram consisting of interconnected nodes and lines, suggesting a digital or medical network. The overall color palette is light blue and white.

SECTION 5
PUBLIC STATEMENTS

Prohibition on Discrimination and Harrassment

Health and Safety

All Theoria Medical facilities comply with all government regulations and rules and Theoria Medical policies that promote the protection of workplace health and safety. Our policies have been developed to protect our colleagues from potential workplace hazards. Colleagues must become familiar with and understand how these policies apply to their specific job responsibilities and seek advice from their supervisor when they have a concern. As most employees perform their work on third-party sites, these employees are responsible for understanding and complying with the health and safety rules and regulations at all locations where the employees perform work.

Any Theoria employee who has use of a Theoria vehicle, must strictly adhere to the policies and procedures regarding that vehicle and the operations thereof as provided to them.

All employees are required to immediately report any workplace injury to the Human Resources department via email at hr@theoriamedical.com or via a FOCUS FORM.

Public Statements

Overall

As a Theoria Medical Representative, it is your responsibility to protect and maintain Theoria Medical's reputation in the facilities you work in, in the medical community, and in the communities in which we live and work. How you dress (when you are working), how you interact with people, and how and what you communicate all reflect on you as a person and professional, but also on Theoria Medical.

Media Relations

All requests from reporters or the general public for information should be referred to legal@theoriamedical.com. Theoria Medical Representatives should never release information without the permission of Theoria Medical.

Information Sharing with our Facility Partners

Communicating with the administration and staff of the facilities we work with is part of your job at Theoria Medical. You are expected to communicate with the administration and staff with respect to our patients and the quality of care being provided. However, Theoria Medical Representatives are not to communicate to facility staff or administration about internal Theoria Medical matters. This includes, but is not limited to, information about staffing (who is working at which facility or who is leaving Theoria Medical), information about other facilities (remember that many of the facilities we work with are competitors of each other), and patients at other facilities (remember, sharing PHI is prohibited). If you are asked questions by facility staff or administration that you are not sure you should answer (or are uncomfortable answering), please let the Clinical Operations Managers know and we can assist.

Public Statements

Social Media

Social media refers to online communities and personal blogs in which users post information, personal messages and other content. When you use social media, follow these guidelines:

- Maintain patient privacy and do not share confidential information about a facility partner or Theoria Medical. If you post a picture, please be sure that no patient information (including the patient's face, medical record or name) is visible, and that no identifiable information about the facility is included. Please review your picture before posting; sometimes "selfies" have unintended information in the background.
- If you identify your connection to Theoria Medical, make it clear that you are speaking for yourself and not for Theoria Medical.
- Your social media should meet Theoria Medical's high standards for professional conduct.
- Be professional, use good judgment, and be accurate and honest in what you say.
- Unprofessional language or behavior will reflect poorly on Theoria Medical.
- Be respectful towards patients, colleagues, business partners and Theoria Medical competitors.
- Social media must not interfere with your work commitments or any Theoria Medical initiative.

Reviews

- Reviews must be truthful
- Reviews shall not disparage any partner—there are other and more effective ways to address partner issues speak with management
- Reviews shall not disparage Theoria Medical PLLC in any way—again there are other and more effective ways to address any issues with Theoria Medical PLLC

The background features a doctor in a white lab coat with a stethoscope around their neck. The image is semi-transparent and overlaid with a white network diagram consisting of interconnected nodes and lines, suggesting a digital or medical network. The overall color palette is light blue and white.

SECTION 6

**ASKING QUESTIONS AND
REPORTING ISSUES**

Asking Questions & Reporting Issues

Violations of the responsibilities outlined in this Code of Conduct & Ethics, Theoria Medical policies and procedures and your employment agreement with Theoria Medical can lead to disciplinary action, up to and including dismissal. Conduct that violates the law may also result in civil and criminal penalties ranging from fines to imprisonment.

Policies and Procedures

Theoria Medical retains Policies & Procedures on its intranet and its handbook. These are also available on the Paychex website. Theoria Medical Employees are responsible for reviewing and complying with these Policies & Procedures. If you have any questions about any Policies & Procedure, please submit a Focus Form to the Compliance Department.


Reporting

Theoria Medical Representatives have a responsibility to report any suspected or actual violation of the Code of Conduct & Ethics or other policy irregularities by contacting the Compliance Department. **For those who wish to remain anonymous, you can call the Compliance Hotline at 1 (888) 212-4171 or visit the compliance portal at TheoriaMedicalCompliance.com. There will be no negative consequences or retaliation for good faith reporting of possible misconduct.**

Acknowledgement Process

Theoria Medical requires all colleagues to acknowledge their review of the Code, confirm they understand it represents mandatory policies of Theoria Medical and agree to abide by it. New colleagues are required to do so as a condition of employment. Each Theoria Medical colleague is also required to participate in annual Code of Conduct training, and records of such training must be retained by each facility.

Adherence to and support of Theoria Medical's Code of Conduct and participation in related activities and training is considered in decisions regarding hiring, promotion, and compensation for all candidates and colleagues. New colleagues must receive Code of Conduct training within 30 days of employment.



CODE OF
CONDUCT
ACKNOWLEDGEMENT

Code of Conduct Acknowledgement

A copy of Theoria Medical's Code of Conduct & Ethics has been provided to me and I have read, understood, and I agree to abide by Theoria Medical's Code of Conduct & Ethics. I acknowledge that updates may be made to the Code of Conduct & Ethics and that I have access to the current version of the code at any time by accessing it on the Theoria Medical Intranet. I also acknowledge that I have been provided with a current copy of Theoria Medical's Code of Conduct & Ethics via a PDF attachment to my email and that I may access the code at any time.

Name (Printed)

Signature

Date