VILLAGEMD
COMPLIANCE MANUAL

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VillageMD has developed this Compliance Manual as a resource to provide an overview of our Compliance Program. This Compliance Manual is not intended to fully describe all the laws that apply to VillageMD Team Members. This Compliance Manual should be read together with VillageMD's Code of Conduct, as well as VillageMD's Compliance policies and procedures. Even the most carefully constructed Compliance Program cannot cover every situation that Team Members may face. If you are unsure of the proper course of conduct in a specific situation or believe that VillageMD's Compliance Program may have been violated, then you are encouraged to contact and report the concern to the Compliance Department by phone at 908-277-8686, by email at compliance@summithealth.com or via the Compliance Hotlines.

Company	Hotline Email	Hotline Phone Number	Compliance Dept
VillageMD, Village Medical, Summit Health, WestMed, NJU, Starling	www.hotline-services.com	1-855-252-7606	compliance@summithealth.com 1-908-277-8686
CityMD	www.lighthouse-services.com	1-855-252-7606	compliance@summithealth.com 1-908-277-8686

VillageMD's Compliance Program has been approved by the Corporate Compliance Committee and the VillageMD Board of Directors and is a statement of VillageMD's expectations for all VillageMD Team Members, including physicians, clinical staff, technical, administrative, and support staff regarding ethical conduct and compliance with all applicable laws, regulations, and guidelines.

PATIENT CARE AND VISION

VillageMD is committed to its organizational vision of building healthier, kinder communities. To carry out this vision, VillageMD provides high-quality care to all our patients which includes:

- An ever-advancing system of open access to all practitioners and ancillary services;
- Evolving state-of-the-art facilities with a full range of ancillary services, operational efficiencies, and community outreach that is in step with current and future advances;
- The highest level of safe, quality care that continuously improves clinical outcomes;
- Easy access to pertinent information for physicians, Team Members, and patients; and
- To continue to be recognized as one of the nation's leading medical groups.

COMMITMENT TO COMPLIANCE

VillageMD is firmly committed to compliance with all applicable federal, state, and local laws and regulations. This principle applies to every VillageMD Team Member and, where applicable, their immediate family members. VillageMD Team Members are expected to meet the highest standards of ethical and legal conduct. This includes consistently and fully complying with all applicable laws and regulations pertaining to the delivery of, and billing for, medical services provided at VillageMD. VillageMD Team Members are required to know, understand, and follow all policies and procedures that apply to their work and to seek clarification from their supervisor or from VillageMD's Compliance Officer if they have any questions or concerns. Failure to observe the provision of this Compliance Manual or VillageMD's policies or procedures may result in serious consequences for the VillageMD Team Member, including termination of employment.

CODE OF CONDUCT

VillageMD had developed a Code of Conduct designed to deter wrongful behaviors and to promote honest and ethical conduct. The Code of Conduct details the principles, values, and framework for compliance within VillageMD and provides guidance to VillageMD Team Members to ensure compliance with applicable federal, state, and local laws and regulations. VillageMD Team Members shall report all suspected and actual violations of law or VillageMD policies to their supervisors or directly to the Compliance Department. The Code of Conduct is available on Village Square, from the Human Resources Department and the Compliance Department.

LEADERSHIP RESPONSIBILITIES

VillageMD expects its leaders to service as a role model for all Team Members. VillageMD's leadership team help create a culture that promotes the highest standards of ethics and compliance. VillageMD's culture encourages all Team Members to share concerns when they arise, without fear of retaliation or intimidation. VillageMD will never sacrifice ethical and compliant behavior for business or financial objectives.

I. COMPLIANCE PROGRAM BASICS

VillageMD will maintain and keep current its Compliance Program Manual. The Compliance Program Manual shall be provided to all Team Members at the new employee orientation. Upon initial receipt of the Compliance Program Manual, each Team Member shall read the Compliance Program Manual and thereafter sign an acknowledgment that it has been read and understood. Updates to the Compliance Program Manual shall be posted on Village Square, with a notification by the Compliance Officer of the updates to the Compliance Program Manual.

In addition, all VillageMD Team Members shall receive, and complete training related to the Compliance Program annually. The completion of the mandatory annual Compliance training shall be maintained by the Learning and Development Department.

VillageMD's Compliance Program is comprised of the following elements:

1. Designation of a VMD Compliance Officer and Compliance Committee(s);
2. Development of written Compliance policies and procedures and a Code of Conduct;
3. Open lines of communication, including a Compliance Hotline that allows the anonymous reporting of suspected or actual violation without fear of retaliation or intimidation;
4. Appropriate training and education;
5. Monitoring, reviewing, and auditing activities;
6. Enforcement of disciplinary standards; and
7. Response to detected deficiencies.

The Compliance Officer, or in conjunction with the Compliance Committee which reports to the VillageMD Board of Directors is responsible for ensuring the policies and procedures are developed and maintained in accordance with this Compliance Program.

II. COMPLIANCE OFFICER AND COMPLIANCE COMMITTEES

1. Compliance Officer

VillageMD has a designated Compliance Officer who is responsible for the overall implementation and operation of the Compliance Program. The Compliance Officer is responsible for ensuring:

a. Standards and manuals are established, reviewed, and updated as necessary;
b. Team Member and vendor screening mechanisms are in place and are operating properly;
c. Team Members receive training and education that focuses on the components of the Compliance Program at hire or contract, when deemed necessary, and annually and that such training is documented;
d. Monitoring and auditing take place in accordance with the audit policies implemented by VillageMD;
e. Effective lines of communication for the reporting of suspected or actual violations are established and its existence is communicated to VillageMD Team Members;
f. The implementation and distribution of the Compliance Manual and the updating of the Compliance Manual as necessary when there are changes in the laws, regulations, or contracts with government and/or payor health plans;
g. Prompt investigation of concerns received and the document of such investigation; and
h. Adequate steps are taken to promptly remediate and correct identified problems and prevent their reoccurrence.

VillageMD's Compliance Officer

Doug Goggin-Callahan
Chief Compliance Officer
121 Chanlon Road, New Providence, NJ 07971
Email: dgoggincallahan@summithealth.com

2. COMPLIANCE COMMITTEES

The VillageMD Board of Directors approved the formation of two (2) Compliance Committees:

a. Corporate Compliance Committee, and
b. Coding Compliance Committee

These committees support the Compliance Officer and provide oversight of the implementation and operation of the Compliance Program.

3. **REPORT TO THE VILLAGEMD BOARD OF DIRECTORS**

The Compliance Officer shall report at least twice a year to the VillageMD Board of Director on the status of compliance within VillageMD. This report shall include the results of any recommendation resulting from the monitoring and audit work plans conducted during the prior year and other information requested by the VillageMD Board of Directors. In addition, the Compliance Officer shall report to the VillageMD Board of Directors any significant compliance matters that may be identified by the Compliance Officer.

III. REPORTING AND RESPONSES TO REPORTS

1. REPORTING

VillageMD strongly encourages open communication and direct access to the Compliance Officer for all Team Members without fear of retaliation or intimidation. If there are any questions or concerns regarding compliance or any aspect of the Compliance Program, personnel should seek clarification or guidance from their supervisor, manager, Human Resources, and/or the VillageMD Compliance Officer.

Reports may be made to the Compliance Officer in person, by email, by calling, or by reporting the concern or question via the Compliance Hotline. All requests for anonymity or confidentiality when reporting a concern shall be respected to the extent possible under the circumstances and in the best judgement of the Compliance Officer consistent with the Compliance Officer's obligation to investigate and take appropriate action. The reporter of the concern is encouraged to provide as much information as possible to assist in the investigation of the concern raised.

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CityMD	www.lighthouse-services.com	1-855-252-7606	compliance@summithealth.com 1-908-277-8686

The procedure for reporting concerns:

a. When a VillageMD Team Member suspects or becomes aware of illegal or unethical conduct or of a violation of VillageMD policies or procedures, they must report it immediately to their supervisor, manager, Human Resources, and/or the Compliance Officer.
b. Self-reporting is encouraged. VillageMD Team Members who self-report their own wrongdoing or violation of law will be given due consideration on potential mitigation of disciplinary action that may be taken.
c. Once a concern is received, an investigation into the allegations will be conducted to determine the nature, scope, and duration of the wrongful action. VillageMD investigates all non-frivolous claims of wrongdoing. If the allegations are substantiated, a corrective action plan will be developed and implemented.
d. Retaliation or intimidation in any form against anyone who makes a ***good faith*** report of wrongdoing or cooperates in an investigation is strictly prohibited. If an individual believes that they have been retaliated against, they should report the retaliation or intimidation immediately using the procedures referenced in Section III above.

VillageMD's commitment to compliance is dependent on the adherence to our policies and procedures and the reporting of all actual or suspected violations by our Team Members. A Team Member who has a good faith belief that our Compliance Program or applicable laws may have been violated by VillageMD or any of its Team Members has an obligation to promptly report such belief or concern orally or in writing as set forth above.

2. SUPERVISOR RECEIVING COMPLAINTS

Supervisors or managers receiving a concern that raises a potential compliance issue shall promptly report the complaint to VillageMD's Compliance Officer. Concerns that do not raise a potential compliance issue will be referred to the appropriate department (e.g., Risk Management, Human Resources, Facilities). Supervisors and managers shall not take any retaliatory or intimidating action against Team Member who report a concern in good faith and/or cooperate in an investigation. Only when it has been clearly determined that someone has made a malicious, frivolous, or bad faith report may disciplinary action against the individual be considered.

3. PERIODIC REVIEW OF REPORTING MECHANISM

The Compliance Officer shall periodically assess the effectiveness of the reporting mechanisms and make improvements are necessary. The Compliance Officer shall address all matters reported in an effective and timely manner to reinforce the importance of compliance to those reporting the concerns and to identify and correct any compliance issues identified with appropriate discipline, education, training, revision of policies, or as otherwise indicated. The Compliance Officer shall maintain appropriate records of the disposition of all concerns received by the Compliance Department. The Compliance

Officer shall include in the report presented to the VillageMD Board of Directors a status report on the effectiveness of the reporting mechanisms and the resolution of the compliance issues raised.

IV. COMPLIANCE POLICIES AND PROCEDURES

VillageMD has adopted policies and procedures, including those discussed below, to ensure compliance with applicable state, federal, and local laws and regulations. These policies are available to all VillageMD Team Members at Village Square or upon request to the Compliance Department. VillageMD Team Members are required to maintain familiarity with VillageMD policies and procedures and should regularly review the policies and procedures.

If VillageMD Team Members have questions or concerns regarding the company's policies and procedures or about the federal and state fraud, waste, and abuse laws and regulations, the Team Member should speak with their supervisor, manager, and/or the Compliance Officer.

The Compliance Officer shall regularly review its policies and procedures to ensure the policies reflect the current compliance requirements under federal and state laws and regulations.

1. MEDICAL RECORDS/RECORDS RETENTION

VillageMD strives to ensure that all medical records are accurate, provide information that documents treatment and medical services provided, and support the claims submitted. Falsifying medical records, financial documents, or other VillageMD business records will not be tolerated.

The confidentiality of all medical records shall be maintained in accordance with VillageMD policies and procedures and federal and state privacy laws including the Health Insurance Portability and Accountability Act of 1996 ("**HIPAA**") and the Health Information Technology for Economic and Clinical Health Act ("**HITECH**").

VillageMD has adopted a record retention policy that addressed the length of time clinical and business records shall be retained, as well as the security and disposition of those records. The Compliance Officer shall ensure the maintenance of such records complies with all applicable privacy and confidentiality laws and regulations.

2. TRAINING AND EDICATION

The Compliance Officer shall ensure that all Team Members receive new hire compliance training at orientation, continuing education and training on compliance issues related to the Team Member's job duties and responsibilities as needed, and on an annual basis. Training completion will be tracked and, in cooperation with Human Resources, will enforce the completion of mandatory compliance training through the evaluation and

compensation policies administered by Human Resources. The tracking of mandatory training shall be tracked and maintained by the Learning and Development Department.

The Compliance Officer shall orient and regularly educate the VillageMD Board of Directors regarding their fiduciary duties with respect to effective oversight of compliance matters and the operation of the Compliance Program.

The Compliance Officer shall strive through education and training activities to create and maintain a culture of compliance at VillageMD. All VillageMD shall be trained to be committed to the goal of preserving the integrity and reputation of the organization through proactive and vigorous commitment to knowledge of and compliance with all applicable compliance requirements, the identification of compliance concerns, and the resolution of those concerns as they arise with the encouragement and the support of management.

3. MONITORING AND AUDITING

VillageMD Team Members are expected to fully cooperate with all authorized auditing and monitoring activities. The Compliance Officer shall ensure that an annual audit work plan is created by the Corporate Compliance Committee and the Coding Compliance Committee.

The Compliance Officer shall initiate compliance audits annually and more often as needed to identify problems that are deemed high-risk for compliance and to address or to address compliance issues brought to the attention of the Compliance Officer.

Monitoring and audit reports will be prepared by the Compliance Officer and thereafter presented annually to the VillageMD Board of Directors.

4. MARKETING

VillageMD's marketing shall be honest, clear, correct, informative, and non-deceptive. VillageMD shall strive to ensure that providers and patients fully understand (1) the services offered by VillageMD, (2) the specific procedures that are provided, and (3) the costs to the individual and the payor for the procedure(s) ordered.

5. TEAM MEMBER/VENDOR SCREENING

VillageMD does not hire or contract, do business with, or bill for services rendered or item provided by individuals or entities that are excluded, sanctioned, debarred, precluded, or otherwise ineligible to participate in federal health care programs. VillageMD's Human Resources is responsible for screening prospective Team Members against all applicable federal and state government lists prior to hire or contract and maintain the sanction screening results in accordance with the organizations' record retention policy.

The Compliance Department is responsible for screening all Team Members, VillageMD Board Members, and vendors against state and federal screening lists monthly after hire or contract. All potential matches that result from the monthly screening will be investigated to determine whether the potential match is an actual match. Those confirmed as excluded, sanctioned, debarred, precluded, or otherwise ineligible to participate in federal health care programs after an investigation may be terminated from employment or the contract may be terminated, and VillageMD will self-disclose to the appropriate government entities.

V. HEALTHCARE LAWS, REGULATIONS, AND REQUIREMENTS

This Compliance Manual includes an overview of some of the key federal laws and regulations that apply to VillageMD. It is not intended to be a comprehensive review of the key federal laws and regulations. VillageMD expects its Team Members to comply with all federal, state, and local laws and regulations. Failure to abide by applicable laws is taken seriously by VillageMD and may result in disciplinary action, up to and including immediate termination.

1. IMPROPER INDUCEMENT, KICKBACKS, SELF-REFERRAL, AND FALSE CLAIMS

VillageMD and its Team Members shall abide by all federal and state fraud, waste, and abuse laws and regulations and will avoid situations or conduct that involves or consists of actual or potential fraud, waste, and abuse in our internal operations.

The term, "fraud, waste, and abuse", as it applies to VillageMD Team Members, encompasses various laws that generally prohibit: (1) any financial inducement or in-kind payments in exchange for referrals of patients to or from VillageMD, (2) the submission of claims to the Medicare/Medicaid programs or third-party payor that contain false information, and (3) the making or acceptance of referrals for services by or from a provider who has a financial interest in the entity performing the service.

a. Anti-Kickback Law

VillageMD does not pay or offer to pay for referrals of patients and does not solicit or accept any such payments from others. Such remuneration may include, but is not limited to, gifts, gratuities, certain cost-sharing waivers, and other things of value. VillageMD will not make payments or provide non-cash benefits (e.g., sublease) to any physician or health professional providing services without a written contract which has been approved through the corporate/legal approval process. VillageMD shall ensure that all reports or other information required to be provided to any federal, state, or local government agency shall be filed on time, accurately, and in conformance with the applicable laws and regulations governing such report or information.

VillageMD shall not offer or give anything of monetary value, including gifts, gratuities, favors, entertainment, or loads to an employee or representative of a government agency with which VillageMD has or is seeking to obtain a contractual or other business/financial relationship, or that regulates any VillageMD activity or operation.

VillageMD shall not offer any remuneration to a federal health plan beneficiary that it knows or should know is likely to influence that beneficiary's selection of a particular provider, practitioner, or supplier of Medicare or Medicaid payable items or services.

b. SELF-REFERRAL PROHIBITIONS (STARK LAW)

Federal and state laws make it unlawful to pay any individual based on the value or volume of patient referrals. The physician self-referral laws forbid referrals between physicians and health care entities with whom the physicians have a "prohibited financial interest/relationship." Under the Stark law, a physician cannot refer patients to entities furnishing "designated health services" payable under Medicare or Medicaid if the physician or their family, as defined by the law, has a financial interest in that entity. A prohibited financial relationship includes ownership, an investment interest, and any other compensation arrangement.

In compliance with the Stark law, contracts, leases, and other financial relationships with providers who have a referral relationship with VillageMD will be based on the fair market value of the services or items being provided or exchanged, and <u>not</u> based on the volume or value of referrals of Medicare or Medicaid business between the parties. All agreements related to the purchase of good and/or services with physicians, physician groups, and any entity owned or operated by physicians and/or any existing healthcare referral sources shall be in accordance with statutory and regulatory requirements, as well as VillageMD's policies and procedures.

- VillageMD shall not submit, or cause to be submitted, a bill or claim for reimbursement for services provided pursuant to a prohibited referral.

- All agreements between VillageMD and physicians (including the immediate family members of the physicians) or other referral sources must be submitted to VillageMD's Legal Department to ensure compliance with federal and state laws.

- All agreements where monies are being exchanged between VillageMD and a physician (including the immediate family members of the physician) or other

referral source must, at a minimum, be based upon the upon the fair market value of the services or items being provided or exchanged.

c. FALSE CLAIMS

VillageMD intends to fully comply with the federal False Claims Acts ("**FCA**") and all applicable state laws and regulations. The FCA strictly prohibits any individual from knowingly making or submitting a false statement or representation of a material fact, or knowingly submitting a false or fraudulent claim for payment to the federal government or a third-party vendor.

If an overpayment from Medicare, Medicaid, or any other federal healthcare program, whether arising from a violation of law, is identified, it will be reported and returned to the appropriate government agency, carrier, or contractor within sixty (60) of the date on which the overpayment is identified. Retaining an overpayment for more than sixty (60) days after the overpayment is, or should have been, identified is considered a false claim.

2. CODING TRAINING, DOCUMENTATION, and BILLING REQUIREMENTS

All Team Members involved in providing services, registration, coding, documentation, billing, or any other aspect of the preparation and submission of claims for payment for healthcare services rendered by VillageMD shall receive all required compliance training, as well as the training and orientation specific for each position as determined by the Compliance Officer, together with the senior manager responsible for such positions.

Such training shall be sufficient to ensure that all identified Team Members are fully informed regarding the requirements of federal, state, private health care payment programs, and all other applicable requirements, including but not limited to:

- Proper coding;
- Billing for items or services not rendered;
- Double-billing resulting in duplicate payments;
- Misusing provider identification numbers which result in improper billing;
- Areas of insufficient documentation for services reported;
- Medical necessity;
- Coverage conditions and limitations;
- Proper use of coding modifiers;
- Clustering;
- Bundling and related situational billing limitations;
- Upcoding or under coding the level of service provided; and
- Inappropriate ownership of documentation for services rendered.

The Compliance Officer, together with the VP of Coding Compliance or their designee shall ensure that there are in place at all times regular and effective processes for assessing the performance of all persons identified above, their compliance with such requirements, and a regular and effective process for informing them of applicable changes in such requirements, or the interpretation of such requirements on a timely basis. Such processes shall include regular training where available and to the extent feasible.

VillageMD providers shall ensure that each patient's medical record contains sufficient and accurate documentation to support the services rendered and charged billed.

To ensure that VillageMD's documentation meets required standards, the Compliance Officer, in conjunction with the Coding Compliance Department, shall monitor and/or educate VillageMD physicians and other clinical Team Members on the use and potential misuse of electronic health records ("EHR"). Such coding compliance training and education shall address the risks of "cloning" information. Specifically, VillageMD physicians and other clinical Team Members will be instructed that information must never be cut and pasted from another source location and that copying and pasting may only be performed pursuant to the Coding Department policies and procedures.

VillageMD providers shall only bill for service performed.

If the VillageMD provider did not perform a service, the service should not be coded as provided and there should not be a claim submitted to the payor or a bill sent to the patient. Any handling charge for incomplete services should be clearly identified when submitting a claim.

All coding shall accurately describe the services performed.

VillageMD Team Members must ensure that Current Procedural Terminology ("**CPT**") or Healthcare Common Procedure Coding System Codes, accurately describe the services that the physician ordered, and that VillageMD providers performed along with the appropriate diagnosis code ("**ICD10**") and that the services are documented in accordance with all applicable federal, state, and payor requirements.

Where the Centers for Medicare and Medicaid Services ("**CMS**") requirements and/or any billing coding guidelines require that certain procedures be billed in an aggregate manner, only one code is used for all services included in the aggregated bundle of services. VillageMD should not bill separate elements of procedures which are aggregated *unless* only one element of the aggregated bundle is performed. Where necessary, Team

Members should consult with VillageMD's Coding Compliance Department to review the coding before submission of the claim.

3. COINSURANCE, DEDUCTIBLES, AND DISCOUNTS

VillageMD shall ensure that all legal and contractual requirements applicable to both governmental and private payors regarding the collection of deductibles and co-payments are met and that appropriate procedure are in place to ensure full compliance with these policies.

The Compliance Officer shall review and approve requests for waivers to ensure compliance with all applicable requirements and VillageMD procedures, as well as periodically monitor any such waivers to ensure that such approval has been obtained where required. The Compliance Officer shall review and approve procedures for the uniform application of financial guidelines in the discounting of charges, and for any policy of discounts for all uninsured patients approved by the VillageMD leadership.

VillageMD may offer different prices to different patients in appropriate circumstances. Discounts may also be offered to managed care plans. Discounts may appropriately reflect competitive factors, such as the pricing offered by other practices. Discounts may not, however, be based on the volume of Medicare or Medicaid business obtained.

4. QUALITY OF PATIENT CARE/MEDICAL NECESSITY

VillageMD is committed to providing high quality care to patients and will not tolerate the provision of substandard or unnecessary care. VillageMD must satisfy the Medicare and Medicaid conditions of participation that apply to VillageMD.

The U.S. Department of Health and Human Services Office of Inspector General ("**OIG**") is authorized to exclude healthcare providers from participation in federal healthcare program who provide unnecessary or substandard services or items to any patient. Government authorities are increasingly focused on the issue or substandard care and have brought enforcement actions against providers ranging from administrative remedies to sanction which include monetary penalties and exclusion from participating in government funded program.

VillageMD Team Members shall ensure that all services for which bills are generated are medically necessary.

Team Members should take reasonable steps to ensure that services for which bills are issued are medically necessary or the diagnosis and were performed by an employee of VillageMD. Team Members should make a good faith effort to obtain clinical information on the medical necessity of services (e.g., symptoms, disease, or other condition). Failure

to obtain clinical necessity information, after a good faither effort, should be carefully documented.

Any improper course of conduct related to Fraud, Waste, and Abuse or believe that VillageMD's Compliance Program may have been violated, must contact and report the concern to the Compliance Department by phone at 908-277-8686, by email at compliance@summithealth.com or via the Compliance Hotlines.

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5. PRIVACY AND SECURITY OF PATIENT HEALTH INFORMATION

Patient health information is protected under both federal and state privacy laws. Federal law refers to this information as protected health information ("**PHI**") and is the Health Information Technology for Economic and Clinical Health Act of 2009 ("**HITECH**"), and their implementing regulations, including the HIPAA Privacy Rule and the HIPAA Security Rule.

The HIPAA Privacy Rule mandates the protects the PHI held by entities like VillageMD and sets forth, in detail patient rights with respect to their PHI. The HIPAA Security Rule requires covered entities (as defined by HIPAA) and their business associates that use PHI to use administrative, physical, and technical safeguards to ensure the confidentiality, integrity, and protection of electronic PHI.

VillageMD has policies and procedures in place to address these privacy and security requirements. All personnel receive HIPAA training at orientation, as needed throughout the year, and annually. All personnel are expected to follow VillageMD's privacy and security policies and keep PHI confidential during its collection, use, storage, and destruction. VillageMD Team Members are *not permitted* to access, obtain, disclose, or discuss PHI without written authorization from the patient of their legal representative unless necessary for treatment, payment, or healthcare operations, or as required by law. In all cases only the minimum necessary amount of PHI may be accessed or disclosed.

VI. COMPLIANCE WITH OFFICE OF INSPECTION GENERAL ("OIG") GUIDANCE

The Compliance Officer shall regularly review relevant OIG Fraud Alerts, Advisory Opinions, Compliance Guidelines, the current OIG Workplan, and similar OIG guidance to determine potential compliance issues for VillageMD. The Compliance Officer will take appropriate action to ensure that VillageMD discontinues and corrects problematic conduct identified by the OIG and take reasonable action to prevent such conduct from recurring in the future.

VII. GOVERNMENT INVESTIGATIONS, SUBPOENAS, AND AUDITS

It is the policy of VillageMD to fully cooperate with federal and state authorities in all investigations. The Compliance Officer or if the Compliance Officer is unavailable, the Chief Legal Officer or designee shall be notified of the arrival of any agent or representative of a federal or state agency who shall be asked to present identification or credentials, along with any search warrant or subpoena.

The office Team Member shall ask the government agent or representative to wait for the arrival of or communication from the Compliance Officer, Chief Legal Officer, or the designee of the Compliance Officer or Chief Legal Officer.

At no time shall Team Members interfere with the government agent or representative, nor shall VillageMD Team Members destroy or hide any documents or records, provide false or misleading statement or information, or encourage anyone else to do so. VillageMD Team Members may decline to answer questions until they have consulted with VillageMD's Chief Legal Officer or counsel of their choice. VillageMD personnel are reminded that these investigations are confidential and should not be disclosed or discussed with a third party.

All non-routine communications from federal or state regulatory agencies or authorities shall be forwarded to the Compliance Officer immediately upon receipt.

1. REQUEST FOR INTERVIEWS

An interview of VillageMD Team Member may be requested by a government official, representative, investigator, or other individual acting on behalf of the government. VillageMD Team Members are free to speak with the government representative, however, if VillageMD Team Members choose to speak with the government representative before calling the Compliance Officer, they should contact the Compliance Officer as soon as possible after the interview. VillageMD Team Members are encouraged to take notes during the interview.

2. DEMAND FOR DOCUMENTS

A government official, representative, investigator, or other individual acting on behalf of the government may arrive at a VillageMD location with written authority (i.e., subpoena, demand letter, court order, administrative order, search warrant) requesting documentation. VillageMD Team Members should immediately notify the Compliance Officer or Chief Legal Officer. If the Compliance Officer or Chief Legal Officer are not available, the VillageMD Team Member should immediately contact the Administrator on call.

Once there has been a notice of investigation, the destruction portion of any policy on record retention is suspended and NO document may be destroyed or altered until notified otherwise by VillageMD's Chief Legal Officer or designee. If a government official, representative, investigator, or other individual acting on behalf of the government presents a valid search warrant and identification, VillageMD Team Member must understand that the government official, representative, investigator, or other individual acting on behalf of the government has the authority to enter the premises, search for evidence of criminal activity, and seize the documents or items listed in the warrant. No VillageMD Team Member shall interfere with the search and must provide the documents or items listed in the warrant.

VIII. CONFLICTS OF INTEREST

VillageMD Team Members must exercise the utmost good faith in all transactions which touch upon their duties and responsibilities for or on behalf of VillageMD. Even the appearance of illegality, impropriety, a conflict of interest, or duality of interest can be detrimental to VillageMD and must be avoided. The VillageMD Conflicts of Interests policy applies to all Team Members.

VillageMD Team Members should not place themselves in a position where their actions of the activities or interests of others with whom they or a member of their immediate family as defined by the VillageMD Conflicts of Interest policy, may have a financial, business, professional, family, or social relationship that could conflict with the interests of VillageMD or its subsidiaries.

Examples of conflicts of interest include:

- Direct or indirect interest in any transaction which might in any way affect an employee's objectivity, independent judgment or conduct in carrying out his or her job responsibilities;
- Conducting any business or performing any services for another individual or company while at work;
- Using VillageMD property or other resources for outside activities;

- Direct or indirect involvement in outside commercial interests, such as vendors, physicians, patients, competitors, or others having a business relationship with VillageMD which could influence the decisions or actions of VillageMD Team Members from performing their jobs; and
- Using or revealing VillageMD confidential or propriety information for personal gain or for the personal gain of a third-party.

VillageMD Team Members are required to disclose any situation that creates an actual or potential conflict of interest to their supervisors, Human Resources, or to the Compliance Officer. In some situations, a waiver may be obtained after full disclosure by the VillageMD Team Member and appropriate reviews are conducted.

Violations of conflict-of-interest policies are subject to disciplinary action, up to and including immediate termination of employment. If appropriate under the circumstances, VillageMD may seek to recover damages or improperly received gains and seek prosecution for potential criminal offenses.

IX. EMPLOYMENT

VillageMD strives to provide a workplace environment that is in full compliance with all applicable employment-related laws and regulations. VillageMD desires to maintain a safe and healthy environment for its patients and its Team Members. VillageMD strictly prohibits workplace violence, threats of harm, and any kind of harassment against its Team Members.

VillageMD provides equal employment opportunities to all current and prospective Team Members. VillageMD is committed to complying with all laws and regulations relating to equal employment and non-discrimination matters for all protected classes of employees. Reasonable accommodations will be made for known disabilities in accordance with the Americans with Disabilities Act ("**ADA**"). VillageMD Team Members with questions concerning these guidelines or who are aware of any breach of the ADA, or the Equal Employment Opportunities ("**EEO**") guidelines should contact Human Resources or the Compliance Department immediately.

X. MONITORING AND AUDITS

VillageMD shall monitor compliance with the Compliance Manual and VillageMD policies and procedures via internal audits, monitoring, and reviews to evaluate the effectiveness of VillageMD's Compliance Program.

The Compliance Officer shall ensure that VillageMD implements and follows a regular program of monitoring and auditing appropriately selected processes and practices to ensure continuous

compliance with applicable federal, state, and local laws and regulations, VillageMD policies, contractual obligations with both government and private payors, and to effectively identify, resolve, and prevent future violations. When violations of federal or state laws or regulations are identified and where appropriate, the Compliance Officer shall self-report the violations when required or advisable.

The Compliance Officer shall implement and administer a monitoring and auditing program to address concerns identified by the OIG or other governmental authorities, trade organizations, historical areas of concern within VillageMD, and issues associated with high volume or high dollar amounts, among others. The Compliance Officer shall seek to implement such a program in a cost-effective manner by using internal and external resources. Particular attention shall be paid to medical necessity, anti-kickback, and self-referral issues. Outside counsel and auditors will be engaged periodically as deemed appropriate by the Compliance Officer or VillageMD's Board of Directors.

XI. ENFORCEMENT AND DISCIPLINE

The Compliance Officer shall be responsible for ensuring that the requirements of the Compliance Program are enforced in a consistent and rigorous manner, with appropriate discipline reflecting the seriousness of the violations of compliance policies and procedures. Disciplinary action may include termination of employment with VillageMD.

Upon learning of a suspected violation, the Compliance Officer shall promptly investigate to determine whether a violation occurred. If a violation has occurred, the Compliance Officer, in conjunction with Human Resources and upper management will take appropriate disciplinary and corrective action.

Revision History			
Version	**Action**	**Approval Authority**	**Action Date**
1.0	Compliance Manual	Compliance Dept	04/09/2024; 10/16/2026