



Code of Conduct

Contents

CEO'S MESSAGE	3
MISSION, VISION, AND VALUES	4
Our Core Values	4
ETHICS & COMPLIANCE	5
Introduction	5
Respecting our Fellow Colleagues.....	5
Compliance with Laws and Regulations.....	6
Guidelines for Ethical Decision-Making	6
Ethics & Compliance Hotline	6
Mandatory Reporting	7
Reporting a Potential Violation	7
Employment At-Will	7
Compliance with HIPAA.....	7
Discipline for Violations of the Code and the Compliance & Risk Program.....	7
Non-Retaliation and Non-Intimidation Policy.....	8
Excluded Parties	8
Quality of Care	8
Gifts, Gratuities, and Favors.....	9
Individual Conflicts of Interest	10
Fraud and Abuse and Referral Standards	10
Accuracy of Coding, Billing, and Documentation	11
Government Inquiries and Public Disclosures.....	12
Audits and Investigations	12
False Claims Act and Whistleblower Protections.....	12
Ethical Business Practices	13
Protection of Confidential and Proprietary Business Information.....	13
Protection of Colleague Information	13
Protection of Personal Health Information.....	13
Intellectual Property and Trade Secrets	14
ReFocus Business and "Insider" Information	14
Social Media	14
Safeguarding Resources and Assets	14
Record Retention.....	15
Political and Civic Activities	15
Lobbying.....	15
Contacts with the Public.....	16
Non-Solicitation	16
Environmental Considerations.....	16
Passwords.....	16
Physical Safeguards	16
Use of the Internet and Other Electronic Systems.....	16
Unauthorized Software.....	17
Higher Standard Applies.....	17
Protected Rights Under the National Labor Relations Act.....	17
Code of Conduct Acknowledgement of Receipt	18

CEO's Message

Welcome to ReFocus Eye Health.



At ReFocus Eye Health, we are committed to delivering exceptional care in a culture built on integrity, trust, and shared responsibility.

Our Code of Conduct is central to that commitment. It sets the standards that guide our actions and support our Compliance & Risk Program by promoting conduct that is honest, lawful, and aligned with all applicable professional and regulatory requirements. It also plays an important role in preventing, detecting, and addressing issues such as fraud, waste, and abuse.

This Code applies to all colleagues, contractors, and those acting on behalf of ReFocus. Each of us is expected to understand and follow the Code and related policies, and to act with integrity in everything we do. While the Code cannot address every situation, we expect you to ask questions, seek guidance, and exercise sound judgment in your decisions.

Our core values—**Care, Collaborate, and Elevate**—are reflected in how we bring these standards to life each day. They guide how we interact with our patients, work together as a team, and continuously improve in support of our shared mission.

Speaking up is essential to maintaining our culture. If you become aware of a concern or potential violation of the Code, our policies, or applicable laws, you are expected to report it promptly to your supervisor, the Compliance & Risk Team, or through available reporting channels. Reports may be made anonymously through the **ReFocus Ethics & Compliance Hotline** at **833-424-2020** or by submitting a report via our online form at **ReFocusEye.ethicspoint.com**. ReFocus does not tolerate retaliation against anyone who raises a concern in good faith and takes all reports seriously.

Maintaining our standards is a shared responsibility. Each of us plays a role in strengthening the trust placed in our organization and upholding the principles that guide our work.

Thank you for your commitment to these standards and to the values that shape how we serve our patients and each other. Together, we are building ReFocus—where we see a bright future ahead.

Sincerely,

Jeff Rinkov

Chief Executive Officer

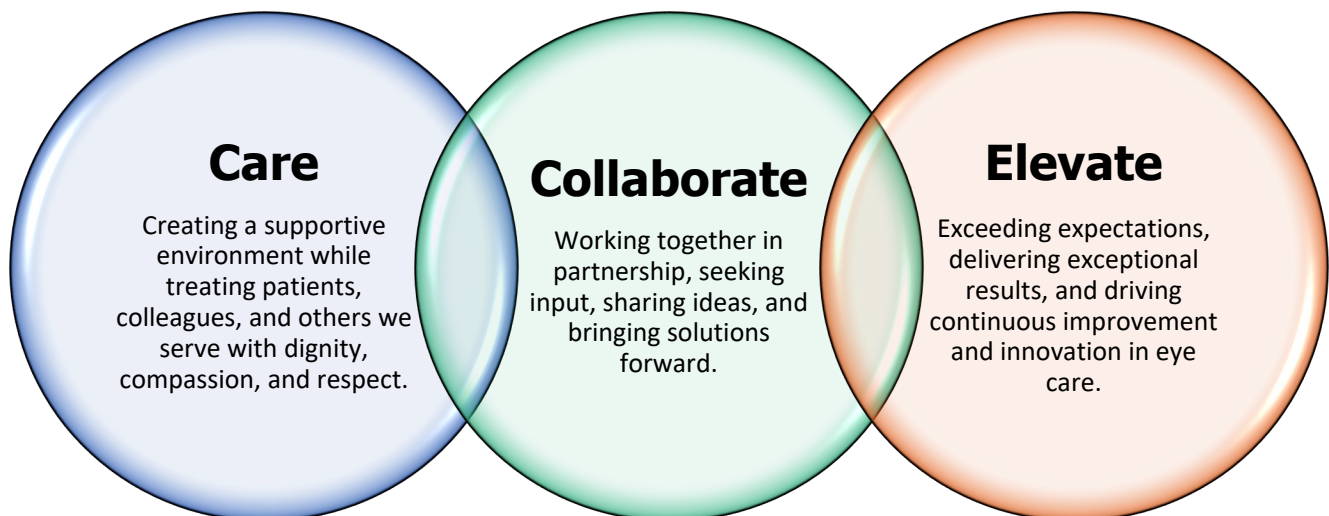
Mission, Vision, and Values

ReFocus is a forward-thinking network of world-class ophthalmologists and optometrists committed to delivering exceptional, patient-centered eye care. As we expand across the Northeast, we partner with leading eye care professionals to provide high-quality, impactful services in a collaborative and supportive environment. We strive to set the standard for lifelong eye health while advancing the overall patient experience. This mission is guided by a shared commitment to integrity, ethical decision-making, and earning the trust of every patient we serve.

Each day, our actions are guided by our Core Values. These principles serve as a compass in how we interact with our patients, each other, and our communities.

At ReFocus, we bring our core values to life through three guiding actions: **Care, Collaborate, and Elevate**. In doing so, we fulfill our vision and purpose—helping others see the best in life.

Our Core Values



Ethics & Compliance

Introduction

Our primary mission is to provide access to quality ophthalmic care in the communities we serve. To succeed, we must maintain the trust of our patients, other health care providers, companies with whom we do business, government entities to whom we report, and the public and private entities from whom reimbursement for services is sought and received. We also rely on the trust and respect of ReFocus Board members, officers, directors, employees, physicians, independent contractors, residents, and other individuals that are affiliated or associated with ReFocus (each, a "Colleague", and collectively, "Colleagues").

Our reputation as an organization depends upon our consistent application of high ethical standards to every aspect of our business. In this regard, all Colleagues must not only act in compliance with all applicable legal rules and regulations, but also strive to avoid even the appearance of impropriety. While the legal rules are very important, we must hold ourselves up to even higher ethical standards. We must live the values of integrity, honesty, fairness, and responsibility in all of our daily work activities, and, ultimately, in our provision of high-quality services to our patients and those that we serve.

ReFocus expects all Colleagues to comply not only with the letter of this Code of Conduct (the "Code") and our policies and procedures, but also with their spirit. Colleagues are encouraged to ask questions if they are uncertain about any aspect of the Code, any policy or procedure, or whether conduct is consistent with legal and ethical behavior. We depend upon our Colleagues at all times to exercise good judgment and to do the right thing!

Respecting our Fellow Colleagues

It is ReFocus' policy to maintain a work environment that is free of harassment and that promotes mutual respect and cooperation among ReFocus Colleagues. All Colleagues are expected to exhibit courteous, professional behavior in all of their interactions with co-workers, supervisors, and fellow ReFocus Colleagues.

ReFocus is committed to maintaining a work environment where we treat each other with honesty, dignity, and respect. ReFocus values diversity and the cultural contributions of all Colleagues, regardless of their position, sex (including pregnancy), race, creed, color, religion, national origin, ancestry, age, marital status, affectional or sexual orientation, gender identity or expression, domestic partnership status, civil union status, status as the victim of domestic violence, atypical heredity, genetic information, disability, liability for service in the U.S. Armed Forces, veteran status, or any other category protected by federal, state, and/or local laws. All employment practices are based on ability and performance.

ReFocus seeks to be a responsible employer by providing opportunities for professional satisfaction, pride of work, and career growth for all Colleagues. We hire, pay, and assign work on the basis of qualifications and performance. We have a fundamental responsibility to show appropriate respect for and consideration of one another, regardless of position, station, or relationship.

ReFocus does not tolerate sexual advances, actions, comments, inappropriate physical contact, or any other conduct that is unwelcome, intimidating, or which otherwise creates an offensive or hostile work environment. Failure to comply with this provision of the Code will lead to disciplinary action, up to and including termination. ReFocus respects the right to work in an environment free from harassment, intimidation, violence, and discrimination, where Colleagues' privacy and dignity are valued and protected from offensive, obscene, or threatening behavior.

ReFocus maintains a drug-free work place. We do not tolerate the possession, distribution, or use of illegal drugs or a Colleague being under the influence of illegal drugs or alcohol while on duty. The use of alcohol on company premises is not permitted unless approved by the People Team or the CEO.

ReFocus' Colleagues are expected to conform to the standards of their professions and exercise judgment and objectivity in the performance of their duties. Any differences of opinion in professional judgment should be referred to appropriate leadership for resolution. We do not permit or condone any action of retaliation, intimidation or punishment to be taken against a Colleague who in good faith reports a violation or suspicion of a violation of a law, regulation, company policy, or this Code of Conduct.

Compliance with Laws and Regulations

ReFocus Colleagues must know and follow the laws, rules, regulations and ReFocus policies that apply to their job responsibilities. ReFocus provides education and training to its Colleagues upon hire as part of their orientation, and regularly thereafter regarding compliance expectations, issues, and the operation of the Compliance & Risk Program. Colleagues are required to participate in such training and are evaluated based on their understanding of the education and training they receive.

Guidelines for Ethical Decision-Making

Healthcare is governed by complex and changing laws, rules and regulations. Sometimes the application of these rules and regulations creates uncertainty and questions. The Code of Conduct helps us to resolve concerns and questions about business ethics, integrity, and ReFocus' expectations regarding compliance and the Compliance & Risk Program.

If you are not sure about an action or decision or the "right thing to do," ask yourself:

- Is it consistent with this Code, ReFocus' policies, procedures, practices and values?
- Is it fair, honest, and appropriate under the circumstances?
- Will I compromise myself or the reputation of ReFocus by this action if it becomes known?
- Could this action appear inappropriate to others, even if it is legal and seems right to me?
- Have I asked the Compliance & Risk Team or my supervisor or manager for clarification and/or additional guidance?

If unsure if conduct is inappropriate or illegal, speak to immediate supervisor, another member of leadership or the Compliance & Risk Team.

You may also contact the **Ethics & Compliance Hotline** at **833-424-2020** or **ReFocusEye.ethicspoint.com**. Regardless of the specific situation, the best course of action at all times is to be honest, forthright, and ethical. When in doubt, speak to your manager to make sure that your conduct is legal and ethical and that any potential issues are raised, discussed and resolved, as appropriate.

Ethics & Compliance Hotline

The Ethics & Compliance Hotline is available any time, 24 hours per day, 365 days per year. To provide confidentiality, ReFocus contracts with an outside company to coordinate this service.

The toll-free Hotline number is:

833-424-2020
ReFocusEye.ethicspoint.com

Calls to the Hotline may be made without fear of retaliation or intimidation. You may also report concerns anonymously if you wish. The calls are not traced and the information is treated in a confidential manner, subject to applicable law and consistent with the need to investigate the issue(s). If you call, please provide as much information as you can regarding the violation or issue(s) so that we can follow-up and ensure that all appropriate action is taken.

Mandatory Reporting

ReFocus appropriately reports all incidents and events that are required to be reported under Federal and State mandatory reporting laws, rules, and regulations. The incidents and events are reported in a timely manner. The Chief Compliance & Risk Officer will conduct periodic reviews to monitor ReFocus' compliance with mandatory reporting requirements.

Reporting a Potential Violation

If you are not sure about a situation, or if you believe that your own conduct or that of another individual or entity may have violated ReFocus' Code of Conduct, any policies or procedures, or any applicable laws, rules or regulations, you must report the issue(s) to your supervisor, the Chief Compliance & Risk Officer or the Ethics & Compliance Hotline. Your identity will be kept confidential, subject to applicable law and consistent with the need to investigate the issue(s). The Chief Compliance & Risk Officer's contact information is as follows:

Regina F. Gurvich
Telephone: (732) 510-2588
Email: Regina.Gurvich@ReFocusEye.com

Employment At-Will

Employment at ReFocus is on an "at-will" basis, which means that either you, the employee, or ReFocus may terminate the employment relationship at any time, for any reason, with or without cause. Nothing in this Code is intended to create an employment contract, and this Code does not provide any guarantee of employment.

Exception: If a fully executed written individual employment agreement contains terms that differ from this provision, the terms of that agreement will apply.

Compliance with HIPAA

ReFocus will comply with the Health Insurance Portability and Accountability Act of 1996 (HIPAA) the Health Information Technology for Economic and Clinical Health Act of 2009 (HITECH) and state laws protecting the privacy and security of patients' health information. Under HIPAA, Protected Health Information (PHI) includes all health and demographic information that identifies or could be used to identify an individual in any form or medium.

PHI is "Sensitive Information" that:

- is created or received by ReFocus;
- relates to the past, present or future physical or mental health or condition of a patient, the provision of health care to a patient, or the past, present, or future billing and payment for the provision of health care to a patient; and
- identifies a patient, or could reasonably be used to identify a patient.

We will access and use PHI for legitimate ReFocus business purposes and disclose only the minimum PHI necessary to provide services to our patients, submit a bill, handle an inquiry, or otherwise perform our jobs.

We will not disclose PHI to persons outside of ReFocus unless permitted by HIPAA and other applicable federal and state laws, or unless we have the patient's written authorization to do so. We will follow ReFocus' policies and procedures for handling PHI.

Discipline for Violations of the Code and the Compliance & Risk Program

Compliance with the Code and our policies and procedures, including participation in the Compliance & Risk Program, is mandatory.

Failure to report suspected problems, participating in non-compliant behavior or encouraging, directing,

facilitating or permitting non-compliant behavior, failure to comply with the Code or any policy or procedure, or any applicable laws, rules or regulations, may result in disciplinary action up to and including immediate termination. In addition, Colleagues may be subject to exclusion or suspension from participation in Federal health care programs, referral for criminal and/or civil prosecution, and other penalties. Disciplinary measures will be based on the gravity of the infraction and ReFocus policy as determined in the sole discretion of ReFocus. Violating the principles of the Code can result in corrective action, up to and including immediate termination of employment.

This Code and all of our policies and procedures will be firmly and fairly enforced across the organization regardless of title. The Code will be reviewed regularly and revised as needed to address changes in legal requirements, regulatory guidance, and organizational risk.

Non-Retaliation and Non-Intimidation Policy

ReFocus strictly prohibits retaliation and intimidation for reporting possible violations of this Code, ReFocus policies and procedures, or any applicable law, rule or regulation in good faith. "In good faith" means the reporting individual actually believes or perceives the information reported is true. Any person who, in good faith, raises concerns or allegations of possible violations of the Code, policies, procedures, laws, or regulations will not be discharged, demoted, suspended, threatened, harassed or in any other manner retaliated against or intimidated. Colleagues will also not be retaliated against for assisting in the investigation of a reported violation.

We want you to raise issues and concerns, and you may do so without any fear of retaliation, intimidation or punishment. Retaliation and intimidation are serious violations of this Code of Conduct, and are strictly prohibited at all times.

Excluded Parties

ReFocus does not hire employees, accept volunteers, contract with, or bill for services rendered by individuals or organizations excluded from participating in Federal or State healthcare programs. This includes exclusion from those programs administered by the U.S. Department of Health and Human Services, U.S. General Services Administration, State authorities as may be listed on the Federal Office of Inspector General's List of Excluded Individuals/Entities ("LEIE"), or the General Services Administration's Excluded Parties List System ("EPLS"). We conduct initial Excluded Parties checks on potential employees, medical staff, vendors, referring providers, and volunteers, as well as periodic Excluded Parties checks after the commencement of the relationship to ensure continued eligibility to participate in federal and state healthcare programs. You have a duty to immediately report any change in your eligibility status to the Compliance & Risk Team.

ReFocus will not employ, contract with, or pay any individual or entity that has been excluded or suspended from participation in any Federal health care program or who is listed in the LEIE, RTEIE, and/or EPLS database.

Quality of Care

Our patients and affiliated clinicians are the reason we are in business. ReFocus is committed to providing access to quality, cost-effective health care services that respond to individual, family and community needs. ReFocus has a system in place to conduct quality assurance reviews, address quality of care issues and concerns, and implement corrective actions as appropriate. ReFocus regularly conducts peer-to-peer physician reviews to ensure quality assurance. In addition, ReFocus has established protocols for reviewing complaints pertaining to quality of care issues, safety, and billing.

All ReFocus Colleagues must conduct business consistent with the Code, which includes, but is not limited to, the following precepts: We must serve our patients in a professional manner with integrity, honesty, courtesy and respect.

- We must communicate openly, honestly and professionally with our colleagues, each other, and our patients.

- We recognize our patients' right to receive appropriate quality health care services without discrimination based on race, religion, gender, national origin, sexual orientation, age, physical or mental handicap or disability, type of illness or condition, need for health services, or source or amount of payment.
- We allow only qualified, properly licensed individuals, practicing within the scope of their licenses, to provide health care services to our patients. ReFocus has a system in place to credential all physicians and other practitioners providing services on behalf of ReFocus.
- We base clinical decisions upon objective criteria and apply those criteria fairly and consistently. Clinical determinations will be made only by licensed, certified, or registered health care professionals and in accordance with all legal requirements.
- We provide care to our patients based solely on their clinical needs.
- We disclose to our patients ReFocus' financial relationships with other organizations, and providers, if requested.
- We honor the right of patients to receive information regarding ReFocus policies, procedures, charges, and the health professionals who care for them.

We maintain for each patient a record that accurately reflects the evaluation and treatment of the patient as well as other patient information to fulfill the requirements set forth in our policies, accreditation standards, and applicable laws and regulations. Any deficiencies, errors or other incidents of inferior or inappropriate health care services must be reported immediately to your supervisor or the Chief Compliance & Risk Officer.

Gifts, Gratuities, and Favors

Colleagues must avoid actions that could create a perception that favorable treatment of outside entities was sought, received, or given in exchange for a gift, gratuity, or favor.

For this reason, we may not give or accept gifts, payments, fees, services, discounts, valued privileges, or favors, beyond common business courtesies of nominal value. Under no circumstances should you accept or give anything of value when obtaining or awarding contracts, services, referrals, goods, or other business.

Gifts or other items are not to be offered of value to surveyors or other government employees. Gifts to patients or potential patients must be of nominal value, approved by ReFocus, and in compliance with applicable law.

Unsolicited, non-monetary, and infrequent business courtesies or gifts are acceptable only if they comply with applicable law, have a legitimate business purpose, and are consistent with ReFocus' policies and procedures.

The following guidelines apply to business courtesies from vendors, potential vendors and other business associates:

- Colleagues may not accept gifts of cash of any amount (including checks, money orders, gift cards, etc.). You must report any offer of cash to the Compliance & Risk Team.
- Colleagues may only accept non-cash gifts of a non-personal nature (such as food baskets, calendars, etc.) valued less than \$10 from vendors. If you receive a gift exceeding \$10 in value, you must report it to the Compliance & Risk Team, which will advise you what to do.
- Colleagues are discouraged from giving gifts to ReFocus leadership at the level of supervisor or above.
- At a vendor's invitation (not a Colleague's request), a Colleague may accept a meal or refreshment of nominal value.

Gifts from patients may be accepted if the gift is of nominal value and is a consumable or other perishable (for example, gifts of food or flowers) and the gift is shared with others in the department or service unit.

If you are not sure about the appropriateness of a gift, contact the Compliance & Risk Team.

Individual Conflicts of Interest

Conflicts of interest may arise when an individual's outside personal interests, employment, or affiliations influence or appear to influence business decisions. All Colleagues must avoid situations where personal interests may conflict or compete with, or appear to conflict or compete with, the interests of ReFocus. Business affiliations and financial interests of immediate family members, or persons with whom a Colleague has a personal relationship, may also create possible conflicts of interest.

All Colleagues must follow the Conflict of Interest Policy and disclose at the time of hire, promotion or transfer, and no less than annually thereafter, all information about any actual or perceived conflict of interest. Colleagues are required to submit an updated Conflict of Interest disclosure within (10) business days of a material change in our situations that may create an actual or perceived conflict of interest. If a conflict is identified, ReFocus may find ways to mitigate, reduce, or eliminate the conflict by instituting internal controls and safeguards or take other remedial actions.

When dealing with persons or business entities on behalf of ReFocus, we must act in the best interests of ReFocus in compliance with all laws, rules and regulations. Business will be awarded solely on merit, getting the best value for ReFocus, and, wherever practical, on a competitive basis. Here are some examples (though not exhaustive) of potential conflicts of interest that must be disclosed to leadership:

- Ownership by a Colleague or by a member of his or her family of an outside enterprise that does business with ReFocus, seeks to do business with ReFocus, or is a competitor of ReFocus.
- Hiring or supervising an immediate family member or other closely related person. "Immediate family" means spouse, registered domestic partner/partner in civil union and corresponding family members of the domestic partner/partner in civil union's immediate family, child, step-child, grandchild, foster child, parent, step-parent, grandparent, legal guardian, siblings (by whole or half-blood) brother-in-law, sister-in-law, mother-in-law, father-in-law, son-in-law, daughter-in-law, (in-laws once removed, only) and adoptive relationships. Using information obtained in the course of employment for personal investment or gain, or providing this information to family members or others for personal investment or gain (whether yours or theirs).
- Being involved, directly or indirectly, in an outside commercial interest that could improperly influence our actions on behalf of ReFocus. This may include serving as an officer, director, manager, employee, or consultant of a competitor, vendor, contractor, or speaking activities for outside companies, organizations, or vendors.
- Engaging in any outside activity that could impair your job performance or interfere with your ability to perform our duties adequately.
- Accepting travel or entertainment from any pharmaceutical, biotech, medical device, equipment or supply companies and organizations ("Industry Vendors"). Additionally, there are significant limitations regarding our acceptance of complimentary onsite and offsite education from Industry Vendors. Contact the Compliance & Risk Team for additional guidance.

Failure to disclose a potential conflict of interest, whether actual or perceived, could result in discipline up to and including immediate termination. Determining whether a conflict of interest exists is not always simple. If you have a question regarding a possible conflict of interest, you should seek advice from your supervisor or from the Compliance & Risk Team.

Fraud and Abuse and Referral Standards

ReFocus' reputation for integrity and our continued success depends on each of us being ethical, honest and complying with all laws, rules and regulations. Fraud, dishonesty, or criminal conduct on the part of any Colleague, officer, director or anyone doing business with ReFocus is strictly prohibited and will not be tolerated.

In accordance with Federal and State law, ReFocus does not solicit, offer, pay or receive payment from

physicians, providers or anyone else, whether directly or indirectly, for referrals. All referral decisions shall be made based solely on medical necessity and quality of care concerns.

ReFocus does not offer items or services for free or below fair market value to beneficiaries of federal health care programs; provide nursing or administrative services for free or below fair market value to physicians, hospitals, and other potential referral sources, or provide salaries to referring physicians for services either not rendered or in excess of fair market value for services rendered.

Fraud and abuse include, but are not limited to, practices that cheat or “game the system” and result in unnecessary costs to state or federal governments, third-party payers and/or ReFocus. Examples of fraud and abuse include, but are not limited to:

- Providing services that are not medically necessary;
- Receiving payment or billing for services that are not medically necessary, or that are not actually provided or documented;
- Unbundling or up-coding of claims;
- Knowingly misuse provider identification numbers which results in improper billing in violation of rules governing reassignment of benefits;
- Soliciting, offering, paying or receiving payment from physicians, providers or anyone else, whether directly or indirectly, for referrals;
- Knowingly submitting false claims to federal or state governments or third-party payers; and
- Failing to meet professionally recognized standards for quality health care.

We must avoid all situations and conduct that may involve actual or potential fraud or abuse in our operations. Colleagues have a duty to report all suspected instances of fraud and abuse to a supervisor, the Chief Compliance & Risk Officer and/or the Compliance & Risk Team immediately.

Accuracy of Coding, Billing, and Documentation

ReFocus follows all Federal and State laws, rules, and regulations (including those of third-party payers) governing billing, coding, and documenting for all services provided and billed by ReFocus. All documentation, coding, and billing for services must be accurate and truthful.

ReFocus ensures that ReFocus billing of procedural (CPT) and diagnostic (ICD) codes correspond to the actual service rendered and documented. Billing codes may never be selected on the basis of whether the given code guarantees or enhances payment.

No “defaults” to a particular billing code may ever be used. Nor may a bill be submitted if the documentation of the nature or scope of the service is unclear, or if it is otherwise unclear what the appropriate code is. The prohibitions of these practices apply to both billing for physician services and for ReFocus services. While the use of defaults or billing on the basis of unclear documentation may sometimes result in under-billing, these practices may also result in over-billing. They are, therefore, strictly prohibited.

If ReFocus receives payments to which it is not entitled from a governmental or private payer, such payments will be reported and refunded in accordance with applicable law. ReFocus ensures that only medically necessary services that are consistent with accepted standards of medical care are provided and billed, and that medical necessity is appropriately documented in the medical record.

ReFocus complies with all Federal and State laws, rules and regulations in its billing practices. ReFocus will not waive Medicare coinsurance and/or deductible amounts or provide professional courtesy to physicians or their families. ReFocus will consistently obtain Advance Beneficiary Notices from Medicare patients for non-covered services and gather insurance information from patients.

Waiver of patient's coinsurance or deductible is prohibited unless the patient has an actual financial need, that need is documented in an appropriate record, and the financial need is reviewed on a regular basis. Otherwise, all patients are billed pursuant to normal procedures for the coinsurance or deductible; the coinsurance or deductible will then be written off to bad debt only if the normal procedures have failed to result in collection of the coinsurance or deductible consistent with the current policy.

Government Inquiries and Public Disclosures

We promptly and appropriately respond to requests for information pursuant to a governmental investigation, regulatory agency investigation, or a legal proceeding. These inquiries may come in the form of a subpoena, summons, warrant, letter or verbal request. Only certain people are authorized to accept them on behalf of ReFocus. Accepting or acting on these requests may expose ReFocus and, sometimes, you as an individual to significant fines or other types of criminal, civil, or administrative penalties. If you are asked to accept a legal document, contact the Compliance & Risk Team. Colleagues may speak voluntarily with government agents, and ReFocus will not attempt to obstruct such communication. It is recommended, however, that should the individual prefer, s/he may contact the Chief Compliance & Risk Officer before speaking with any government agency for further clarification.

ReFocus cooperates with all reasonable requests for information from government and regulatory agencies. In so doing, it is essential that the legal rights of ReFocus and of Colleagues involved are protected. Any governmental or regulatory inquiry, subpoena, or other legal document regarding our business, whether received at home or at the work place, must be forwarded immediately to the Compliance & Risk Team.

Audits and Investigations

We have a duty to cooperate fully in all audits, inquiries, investigations, or other reviews conducted by the Compliance & Risk Team, People Team, the Board of Directors or any Committee thereof, and their outside advisors, consultants, and/or counsel.

Full cooperation includes prompt and truthful complying with all requests for documents, information, and interviews, including:

- retaining and producing, as requested, all potentially relevant corporate data, documents, files, and records;
- attending interviews and responding completely and truthfully to any and all interview questions; and
- where an audit, inquiry, investigation or other review is being conducted by an outside advisor, consultant or counsel, complying with that outside entity's request.

Colleagues must contact the Compliance & Risk Team if they have any concerns or questions concerning inquiries from outside advisors, consultants, and/or counsel.

Failure to comply with this provision of the Code will lead to disciplinary action, up to and including termination.

False Claims Act and Whistleblower Protections

Under both the Federal and State False Claims Acts, it is illegal to knowingly present or cause to be presented a false or fraudulent claim or statement to the government. The term "knowingly" means acting with actual knowledge, but also means acting with deliberate ignorance or reckless disregard of the truth. Individuals or organizations violating the False Claims Act may be subject to large fines and possible exclusion from the right to participate in federal programs. ReFocus has an obligation to closely monitor its billing operations and refund any identified overpayments, if identified, as required and in adherence to applicable law.

The False Claims Act imposes a civil penalty per violation (adjusted annually for inflation) plus three times the amount of damages sustained by the Government. These penalties can be substantial and are assessed on a per-claim basis.

Colleagues with knowledge of fraudulent or improper activity have a duty to make ReFocus aware of such activity by contacting its Chief Compliance & Risk Officer, so that ReFocus can promptly investigate and address any fraudulent or improper activity. Following this procedure does not in any way preclude Colleagues from also contacting outside authorities regarding these topics. For example, Colleagues may file a lawsuit on behalf of the government, known as a qui tam action under the False Claims Act. Both Federal and State law prohibit retaliation against “whistleblowers” who file such lawsuits or otherwise assist the government in the prosecution of a violation of the False Claims Act. ReFocus adheres to a strict policy of non-retaliation and non-intimidation. Additional information is available in ReFocus’ policies addressing false claims and whistleblower protections. Contact the Compliance & Risk Team with any questions related to this topic.

Ethical Business Practices

ReFocus will forgo any business transaction or opportunity that can only be obtained by improper or illegal means, and will not make any unethical or illegal payments to induce the use of our services. Colleagues must not engage, either directly or indirectly, in any corrupt business practice intended to influence how ReFocus performs its medical services, accepts referrals, or otherwise conducts its business.

All marketing activities and advertising by Colleagues must be based on the merits of the services provided by ReFocus and not on any promise, express or implied, of remuneration for any referrals.

Protection of Confidential and Proprietary Business Information

We must safeguard ReFocus’ confidential and proprietary business information, as well as non-public business information entrusted to us by our Colleagues, patients, providers, and business partners.

We are committed to using and disclosing information only for its intended purposes. Confidential and proprietary information will be accessed, used or disclosed by Colleagues only as needed to perform specific job responsibilities in accordance with applicable law. Confidential information includes, but is not limited to, financial data, strategic plans, and business policies and procedures.

If you are not sure whether something is confidential, treat it as confidential and ask the Compliance & Risk Team for additional guidance.

Protection of Colleague Information

Certain information about Colleagues is confidential and sensitive. We may not share Colleagues’, Social Security Number, medical information, age, nor banking information. Some Colleagues are also our patients. They have the same privacy protections as other patients (including, without limitation, under HIPAA).

Protection of Personal Health Information

All Colleagues may access and use confidential information only as authorized, and only to the extent minimally necessary to do their specific jobs. No Colleague shall in any way access, copy, retain, review, divulge, release, sell, loan, alter, or destroy confidential information except as properly authorized within the scope of his or her duties as a Colleague of ReFocus. ReFocus may periodically review, revise and/or revoke a Colleague’s access to confidential information.

Colleagues may not disclose confidential information outside of ReFocus without first determining the authority of the person or entity to receive the information. For example, this may include ensuring that the ReFocus has appropriate written authorization to allow sharing or disclosing of patient’s protected health information with the individual or entity requesting the information. Colleagues are responsible for the proper handling, storage and disposal of all personal health information.

Our Colleagues must make all reasonable efforts to safeguard personal health information at all times, including ensuring that such information is safely secured in the workplace and not accessible to view or access by

unauthorized persons. Paper files must be kept in secured cabinets. Computerized records must have limited access. Externally distributed emails that contain confidential information must be sent using approved encryption technology and computer terminals must not be accessible to anyone other than authorized users. Colleagues are responsible for all activities undertaken using his or her computer password or other authorizations. Colleagues may not share their passwords or other authorization codes or devices with others, including fellow employees, except as permitted by ReFocus' information management policies.

Intellectual Property and Trade Secrets

Intellectual property and trade secrets include ideas, inventions, discoveries, improvements, and innovations. ReFocus owns all intellectual property that our Colleagues make, create, develop, write, or conceive, on their own or with another person, within the scope of their employment or using ReFocus resources, to the fullest extent permitted by law. Colleagues are prohibited from disclosing information about ReFocus' intellectual property and trade secrets (considered part of ReFocus' "Sensitive Information") to people outside of ReFocus.

ReFocus Business and "Insider" Information

ReFocus Colleagues must maintain as confidential and proprietary all information about ReFocus' operations and strategic plans. Colleagues may not give confidential or non-public ReFocus information ("Sensitive Information") to competitors, suppliers, or outside contractors, without proper authorization or internally with those who do not need to know about the information to perform their jobs. This includes financial information, patient lists, computer data and computer programs, and descriptions of ReFocus' processes, business policies, or operations. Colleagues may not discuss ReFocus' potential business relationships, purchases, mergers, acquisitions, or other similar business transactions with people outside ReFocus unless authorized to do so in writing by an authorized officer of ReFocus. Even when you are no longer working at ReFocus, you are still bound to maintain the confidentiality of information viewed, received or used during the course of your relationship with ReFocus. Copies or electronic files of any confidential or proprietary information in your possession when you leave ReFocus must be returned at the end of your employment or relationship with ReFocus.

Social Media

ReFocus acknowledges the popularity of social media as a means for sharing experiences, ideas, and opinions. "Social Media" includes, but is not limited to, social or professional networking websites, wikis, blogs, virtual worlds, personal websites, photo-sharing websites, and video-sharing websites, such as Facebook, Twitter, Instagram, YouTube, etc.

ReFocus strives to protect itself, its Colleagues, patients, subsidiaries, affiliates, vendors, and business partners from damages and potential criminal liability resulting from improper or unlawful use of Social Media. Because of the nature of its practice, ReFocus is subject to the stringent privacy and security regulations under HIPAA and HITECH. Therefore, ReFocus Colleagues must be careful not to post content about their work at ReFocus that violates confidentiality as defined above or other applicable rules.

ReFocus-related policies outlining compliance with HIPAA, confidentiality, workplace conduct, and prohibition of harassment apply to Colleagues' online conduct, including while using Social Media. These restrictions apply to all Colleagues of ReFocus during both working and non-working time, regardless of whether the Colleague is using ReFocus' equipment or personal equipment, on or off ReFocus' property. Please refer to ReFocus' policy on Social Media or reach out to the Compliance & Risk Team with any questions. ReFocus is committed to preventing a toxic work environment and expects all Colleagues to act in a professional manner at all times.

Safeguarding Resources and Assets

We must use ReFocus property appropriately and take measures to prevent any unexpected loss of equipment, supplies, materials, or services. ReFocus senior leadership or the Compliance & Risk Team must approve, in writing, any personal use, sale, donation, or removal of ReFocus equipment, technology, supplies, materials, or services.

Colleagues must report time and attendance accurately and will work productively while on duty.

We must avoid receiving any personal financial gain as a result of business travel or entertainment. This does not include the earning of "travel miles" or equivalent. Travel and entertainment expenses should be consistent with our job responsibilities and ReFocus' needs and in accordance with ReFocus policy.

Record Retention

A record is any information, regardless of physical format, created or received in the transaction of ReFocus business. Records may be in hard copy, electronic, magnetic tape, disk, audio, video, optical image, or other formats.

It is our duty to create and maintain accurate and complete records, as well as only destroy organizational records in compliance with applicable laws, rules, regulations, contracts, ReFocus policies and procedures as well as ReFocus' business needs. We must never misrepresent facts or falsify or suppress records that may be relevant to a legal action or governmental investigation or audit. ReFocus' policies and procedures provide guidance on the proper creation, amendment, maintenance, retention and destruction of ReFocus organizational records and documents. We will consult with and follow the instructions of leadership and the Compliance & Risk Team in connection with record retention policies and procedures.

Records that may be relevant to litigation or government investigations may not be destroyed until the matter has been concluded and the Compliance & Risk Team has approved, in writing, the destruction. Destroying or altering documents with the intent to obstruct a pending or anticipated official government proceeding is a criminal act and could result in civil and criminal penalties and termination of employment. Personnel files of Colleagues are the sole and exclusive property of ReFocus.

We will not tolerate known false statements to a government agency or payers. Any Colleague who makes a deliberate misstatement to a government agency or payer will be subject to criminal and civil penalties and termination of employment. ReFocus will generate reports regarding credit balances owed to government and third-party payers, and will make refunds in a timely manner when appropriate or as required by law.

ReFocus will comply with all Federal and State laws, rules, and regulations relating to the retention of billing and medical records.

Political and Civic Activities

Colleagues are encouraged to vote and actively participate in the political affairs of their communities. These activities, however, must take place on your own time and at your own expense.

ReFocus does not participate in or support any political campaign in support of (or in opposition to) any candidate for public office. Colleagues must not associate ReFocus with or imply ReFocus' endorsement of any personal political activity. ReFocus funds, facilities, or other assets may not be used to support, either directly or indirectly, any political candidate or political party. This prohibition includes using Colleague time, office supplies, food services, and purchases of prizes for fundraisers.

Lobbying

Any lobbying efforts to influence legislation and government operations that affect ReFocus' business activities are done either directly or through retained lobbyists, in accordance with all laws, rules and regulations, and are reported to the appropriate parties.

Only individuals designated by ReFocus are authorized to engage in lobbying on behalf of ReFocus. All lobbying, whether authorized or not, including unintentional or incidental conduct, must be reported to the Compliance & Risk Team.

Contacts with the Public

Colleagues should not speak with the media on ReFocus' behalf without contacting the Marketing Team. All media inquiries should be referred to Marketing Team leadership.

Non-Solicitation

ReFocus maintains a Non-Solicitation and Non-Distribution policy. Colleagues may not solicit or engage in any solicitation activities concerning any events or organizations during their working time or the working time of the Colleague at whom the solicitation is directed. Such solicitations are prohibited whether they are made in person, by interoffice mail, or by electronic means. Colleagues may not distribute literature or other materials during working time in working areas, consistent with ReFocus' Non-Solicitation and Non-Distribution Policy set forth in the Colleague Handbook.

Working time is the time spent in the performance of job duties. It does not include meal periods, work breaks, time before or after shifts or any other periods during which Colleagues are not on duty. Working areas include all areas where Colleagues regularly perform work on behalf of ReFocus.

Environmental Considerations

ReFocus is committed to providing a safe and secure environment for patients, Colleagues, and visitors and will prioritize this in all activities. As such, Colleagues will exercise good judgment with regard to the environmental aspects of the use of facilities, property, laboratory processes, and medical products. We will comply with established Safety and Infection Control policies and procedures, which are intended to avoid job-related hazards and ensure a safe work environment.

ReFocus will comply with all laws and regulations governing the handling, storage, use, and disposal of hazardous materials, other pollutants, and infectious wastes. The safety of our Colleagues is important to ReFocus. ReFocus will make a special effort to protect and help keep safe its Colleagues who work in ReFocus' facilities and offices. ReFocus will work cooperatively with Colleagues to resolve safety concerns.

Passwords

We will protect and maintain the confidentiality and integrity of passwords and other personal security codes used to access ReFocus' "Sensitive Information" through our "Sensitive Systems" (e.g., computers, networks, databases, applications). Each Colleague is responsible for all activities undertaken using his or her computer password or other authorizations. Sharing of passwords is not allowed, except as permitted by ReFocus' information management policies.

Physical Safeguards

In accordance with HIPAA privacy and security regulations, state law, and our policies and procedures, we will maintain confidential business, medical documents and any additional information considered part of ReFocus' "Sensitive Information" under strict control at secure work-site locations, and will store them in locked file cabinets or offices. We will protect confidential materials from disclosure when copying, faxing, mailing, emailing, and/or using a mobile device, and/or speaking to others.

Any Colleague working at ReFocus facilities is required to wear the appropriate identification card. If asked, Colleagues may be required to identify themselves by name and department.

Use of the Internet and Other Electronic Systems

ReFocus' communication systems, including email, telephones, voice-mail, fax, and any ReFocus Intranet-service are the property of ReFocus and are provided for the company's business use. Except for limited, incidental personal use, such equipment may be used only for business purposes. Personal use of electronic equipment and systems may be subject to access and usage restrictions. ReFocus systems may not be used to send chain

letters or personal broadcast messages or for viewing, sending, or receiving offensive or inappropriate materials that violate ReFocus' anti-harassment policy. They also may not be used to conduct outside business or in support of any religious, political, or other outside activity not related to ReFocus' business.

If you are provided with an email account to facilitate business communications within and outside ReFocus, all of your emails are the property of ReFocus. You should not expect a right to privacy in your email or internet use. Subject to applicable local law, ReFocus may review all electronic information and communications. All such communications, and information contained on a Colleague's company-issued computer or other electronic device, are subject to review by ReFocus leadership. As such, they can also be subpoenaed to serve as evidence in a court of law. For additional information on use of the Internet and the ReFocus' electronic systems, please refer to the Information Technology policies and procedures related to ReFocus' information security program, user activity monitoring, user access, mobile device usage, as well as the Compliance & Risk Team's policies related to acceptable use, and email.

ReFocus reserves the right to monitor the content and traffic patterns and/or electronically screen networking and computing resources, including activity and traffic originating remotely. The purposes of this monitoring and/or screening specifically include the determination of compliance with all ReFocus policies and applicable law.

Unauthorized Software

We will follow state and federal laws pertaining to copyright protection. This includes the duplication of print materials or licensed computer software. The unauthorized copying or use of software may violate federal copyright laws and could result in civil and/or criminal liability. Also, personal use of ReFocus' commercial software products is strictly prohibited.

Higher Standard Applies

If there is a conflict between this Code, the Colleague Handbook, other ReFocus policies, procedures, or applicable law, you are expected to follow the requirement that sets the highest standard, or is the most restrictive.

Protected Rights Under the National Labor Relations Act

ReFocus respects the rights of Colleagues to engage in activities protected by applicable labor and employment laws. Nothing in this Code of Conduct is intended to interfere with, restrain, or prevent Colleagues from engaging in protected concerted activity under the National Labor Relations Act, including discussing wages, hours, benefits, working conditions, or other terms and conditions of employment, whether such discussions occur in person, online, or through other lawful means.

Nothing in this Code of Conduct should be interpreted or applied in a manner that infringes upon any rights protected by applicable federal, state, or local law.

Code of Conduct Acknowledgement of Receipt

When you begin working for ReFocus, and each year after that, you must certify that:

- You have received, read, understand, and agree to abide by the ReFocus Code of Conduct.
- You understand that all Colleagues of ReFocus are expected to abide by the Code of Conduct and that it is not a guarantee of continued employment or relationship with ReFocus.
- You understand that you have a responsibility to promptly report questions or concerns regarding compliance with laws, regulations, contract provisions, or ReFocus policies to your supervisor, another member of leadership, the Ethics & Compliance Hotline, or the Compliance & Risk Team.
- You understand that there will be no retaliation or intimidation for raising a compliance issue in good faith.
- You understand that any violation of the Code of Conduct may result in corrective action and/or disciplinary action up to and including immediate termination of your employment or relationship with ReFocus.
- You understand that your failure to cooperate in a compliance investigation can be grounds for immediate termination of your employment or relationship with ReFocus.
- Except as set forth below, you are not aware of any potential violations of law or violations of this Code of Conduct:

Signature

Print Name

Date

We count on you to do the right thing!