



Policy for Reporting Violations and Complaints

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Purpose

One of our Company's most valuable assets is its integrity. Protecting this asset is the job of everyone in the Company, including employees, contractors, vendors, physicians, providers/suppliers, and other agents acting on behalf of the Company (together, "workforce members"). We have established a Code of Business Conduct and Ethics (as amended or supplemented, the "Code") to help our workforce members comply with the law and to maintain the highest standards of ethical conduct. The purpose of this policy is to supplement the Code by establishing a policy of non-intimidation and non-retaliation for good faith reporting of suspected or detected noncompliance or potential fraud, waste, or abuse (FWA).

Scope

This policy applies to all employees, contractors, vendors, physicians, providers/suppliers, and other agents acting on behalf of CareMax Inc., its subsidiaries, and affiliates (together, "workforce members").

Policy

CareMax is committed to ensuring that its entities, programs, and business activities comply with all applicable federal and state laws and regulations, sub-regulatory guidance, contractual agreements, and internal policies and procedures.

It is every workforce member's obligation to report any instance, occurrence, or practice that they, in good faith, believe is inconsistent with, or in violation of, the Code or other Company policies, including illegal or wrongful behavior. In addition, workforce members are required to report any suspected violations of the laws and rules that govern the reporting of the Company's financial performance or any complaints or concerns regarding the Company's accounting, internal accounting controls, or auditing matters, or any concerns regarding any questionable accounting or auditing matters, pursuant to the procedures set forth in the Code.

Multiple methods of communication are made accessible to all workforce members to allow for suspected or detected instances noncompliance to be reported as they are identified, including a method for anonymous and confidential reporting.

Procedure

A. Reporting Generally

Any workforce member who, (1) in good faith, believes any instance, occurrence, or practice is inconsistent with, or in violation of, the Code or other Company policies, including illegal or wrongful behavior, or (2) learns of or suspects any behavior or activity related to CareMax entities, programs, and/or business activities which violates a state or federal law or regulation, guideline, contractual agreement, or internal policy, must immediately report such concern to their supervisor and/or directly to the CareMax Chief Compliance and Privacy Officer or to the CareMax Compliance Mailbox at Compliance@CareMax.com.

B. Anonymous Reporting

Alternatively, if an workforce member wishes to report any such matters **anonymously** or **confidentially**, they may do so as follows:

- Call the toll-free Compliance Hotline at: 1-800-672-3039
- Submit a report online at: ReportAnIssue.com/caremax

- Mail a description of the suspected violation or other complaint or concern to:

Compliance Officer
CareMax, Inc.
1000 NW 57 Court
Suite 400
Miami, FL 33126

C. Treatment and Retention of Complaints and Reports

Supervisors, the Chief Compliance Officer, and/or General Counsel, as appropriate, shall promptly consider the information, reports, or notices received by them under this policy or otherwise. Each person shall take appropriate action, including investigation as appropriate, in accordance with the law, governmental rules and regulations, the Code, and otherwise consistent with good business practice.

Upon a report to the Chief Compliance Officer, all notices or reports of suspected violations, complaints, or concerns received pursuant to this policy shall be recorded in a log, indicating the description of the matter reported, the reporting party (if provided), the date of the report, and the disposition thereof. This log shall be maintained by the Chief Compliance Officer and a record of the report shall be retained in the log for five years.

D. External Reporting

It is CareMax policy to report any probable violations of law to governmental authority, and, if required, appropriate law enforcement agency, including but not limited to the Office of Inspector General. Reports of probable violations may be submitted to appropriate law enforcement by phone, e-mail, or in person as appropriate. The privileges of attorney-client communication, as well as the privileges available under the federal and state constitutions, statutes, and common law, may attach to certain information, documents and communications, or other information related to investigations of suspected violations. Nothing in this policy shall be construed to be a waiver of these privileges.

When CareMax acts as a First-Tier, Downstream, or Related Entity (FDR) to an Medicare Advantage Organization (MAO) or Part D sponsor, any confirmed compliance and/or FWA violations related to contracted functions are reported to the associated contracted MAO or Part D sponsor by the CareMax Chief Compliance and Privacy Officer.

Statement of Non-Retaliation

It is a federal crime for anyone to retaliate intentionally against any person who provides truthful information to a law enforcement official concerning a possible violation of any federal law. Moreover, the Company will not permit any form of intimidation or retaliation by any officer, workforce member, or agent of the Company against any workforce member because of any lawful act done by that workforce member to:

- provide information or assist in an investigation regarding any conduct which the workforce member reasonably believes constitutes a violation of the Code, or any Company policies; or
- file, testify, participate in, or otherwise assist in a proceeding relating to a violation of any law, rule, or regulation.

Any such action is a violation of Company policy and should be reported immediately under this policy.

Nothing in this policy is intended to or may be used in any way to limit or impede any employee's rights to communicate with any government agency, as provided for or protected under any applicable law.

Statement of Confidentiality

The Company will, to the extent reasonably possible, keep confidential both the information and concerns reported under this policy, and its discussions and actions in response to these reports and concerns. In the course of its investigation, however, the Company may find it necessary to share information with others on a "need to know" basis.

Definitions

First-Tier, Downstream, and Related Entity (FDR) under 42 C.F.R. § 423.501 –

- A **First-Tier Entity** is any party that enters into a written arrangement, acceptable to the Centers for Medicare and Medicaid Services (CMS), with a Medicare Advantage Organization (MAO) or Part D plan sponsor or applicant to provide administrative services or health care services to a Medicare eligible individual under the MA program or Part D program.
- A **Downstream Entity** is any party that enters into a written arrangement, acceptable to CMS, with persons or entities involved with the MA benefit or Part D benefit, below the level of the arrangement between an MAO or applicant or a Part D plan sponsor or applicant and a First-Tier Entity. These written arrangements continue down to the level of the ultimate provider of both health and administrative services.
- A **Related Entity** means any entity that is related to an MAO or Part D sponsor by common ownership or control and (1) Performs some of the MAO or Part D plan sponsor's management functions under contract or delegation; (2) Furnishes services to Medicare enrollees under an oral or written agreement; or (3) Leases real property or sells materials to the MAO or Part D plan sponsor at a cost of more than \$2,500 during a contract period.

Fraud, Waste, and Abuse (FWA) under 18 U.S.C. § 1347 –

- **Fraud** is knowingly and willfully executing, or attempting to execute, a scheme or artifice to defraud any health care benefit program or to obtain (by means of false or fraudulent pretenses, representations, or promises) any of the money or property owned by, or under the custody or control of, any health care benefit program.
- **Waste** is the overutilization of services, or other practices that, directly or indirectly, result in unnecessary costs to the Medicare program. Waste is generally not considered to be caused by criminally negligent actions but rather the misuse of resources.
- **Abuse** includes actions that may, directly or indirectly, result in: unnecessary costs to the Medicare Program, improper payment, payment for services that fail to meet professionally recognized standards of care, or services that are medically unnecessary. Abuse involves payment for items or services when there is no legal entitlement to that payment and the provider has not knowingly and/or intentionally misrepresented facts to obtain payment.



Change Log

Version	Major/Minor Revision?	Date	Name	Comments
1.0	Major	6/8/2021	DLA Piper	Original version
1.1	Minor	1/31/2022	Chief Compliance Officer	Moved language to policy template.
2.0	Major	1/9/2023	Chief Compliance Officer	Incorporated additional information to expand scope inclusive of CareMax ACOs
2.0	None	1/4/2024	Chief Compliance Officer	Annual review; no edits