

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:1 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	--------------

1. PURPOSE

This Policy on Interactions with Healthcare Professionals and Healthcare Institutions ("Policy") aims to establish guidelines, standards and procedures to be observed by the Elfa Group when interacting with healthcare professionals or healthcare institutions for the purposes of education, science, promotion or marketing, in compliance with the current legislation, the Company's Code of Conduct, policies, manuals, work instructions and procedures established in its Compliance Program.

Also, in line with the Elfa Group's culture and ethical values, as defined below, this Policy aims to contribute to the prevention, detection, response and remediation measures against non-compliance with the law in force, expected conduct and/or ethical principles established by the Elfa Group, thus avoiding risks of conflicts of interest in the relationships covered by this policy.

2. DEFINITIONS

All terms and expressions utilized in this Policy with their respective first letters capitalized, whether plural or singular, will be interpreted as follows:

"Healthcare Professionals (HCP) and Healthcare-Related Professionals": Includes all professionals authorized to provide medical services or healthcare-related services, as well as to perform drug compounding, buy, prescribe, use and/or present healthcare products. It also includes all professionals who can have an influence on product prescription, distribution or recommendation, such as surgical nurses, nurses, pharmacists, physical therapists, etc.

"Healthcare Institutions, Bodies, Associations, Companies and Clinics/Offices of Healthcare Professionals": are all organizations set up as legal entities engaging in/supporting healthcare-related activities both on the public and private levels.

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:2 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	--------------

"Public Administration": Is a set of bodies, services and/or government agents directly or indirectly managing and/or performing public activities or services in the federal, state and/or municipal spheres, in order to meet the needs of society in general.

"Administrator(s)": Statutory Officers and members of the Board of Directors of the Elfa Group.

"Public Agent(s)": All professionals that: (i) albeit temporarily and with no compensation, hold public office in any Public Administration body or entity, service provider or partner company in order to perform activities object of bid by the Public Administration; (ii) hold a position or role in state-owned companies, including government-controlled private companies and public foundations; (iii) are part of political parties or are running for public office; and (i) hold public office in government bodies and entities or diplomatic offices of other countries, as well as in legal entities directly or indirectly controlled by the government of other countries, or in international public organizations.

"Third Party(ies)": All the Elfa Group's external stakeholders, without employment or statutory relationship, such as goods and/or services providers (including, but not limited to, commercial representation, general service provision and intermediation companies), clients, proxies, consultants in general and other stakeholders maintaining or willing to maintain a relationship with the Elfa Group.

"Undue Advantage(s)": Any tangible or intangible benefit that has value or that may generate gain or advantage to the recipient, including money or its equivalents, such as gift cards, presents, travel, extravagant meals, tickets, entertainment, hospitality, accommodation, sponsorships, assets, services, loans, donations, discounts, insider information, scholarships or allowance, which have not been requested, contracted and/or submitted for regular approval and registration of suppliers as established by the Elfa Group, and/or are not covered in the current policies and rules provided for by the Elfa Group.

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:3 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	--------------

3. APPLICABILITY

This Policy indiscriminately and indistinctively applies to all Employees engaged in contracting Healthcare Professionals, Healthcare-Related Professionals and Healthcare Institutions, Bodies, Associations, Companies and Clinics/Offices of Healthcare Professionals, especially employees working in the Sales, Marketing and Post-Market Clinical Research areas, in a fair and impartial manner, based on the Elfa Group's commitment to conducting its business with ethics, integrity and in compliance with the legislation in force.

4. INITIAL COMMENTS AND ASSUMPTIONS

Healthcare Professionals may be employees or act on behalf of certain public entities and organizations, for example public university professors or physicians serving in public hospitals. For this reason, said professionals will be considered Public Agents, pursuant to the anti-corruption laws applicable to the Elfa Group's business. To improve understanding of this policy, we will only use the term "Healthcare Professionals", or HPCs, to refer to the group of Healthcare Professionals and Healthcare-Related Professionals, except when otherwise specified.

The direct or indirect relationship with healthcare professionals and professionals that are part of Ministries, Regulatory Bodies and Professional Councils, among other Public Administration bodies, shall be based on the highest moral and ethical standards, pursuant to the legislation in force, the Elfa Group's Code of Conduct, the Anti-Corruption Policy, the Policy on Interactions with Public Agents, and this Policy.

The Contracting of Healthcare Professionals, Institutions, Bodies, Associations, Companies and Clinics/Offices of Healthcare Professionals shall **NOT** be subject or related to consideration, for example promise and/or prescription of the Elfa Group's



POLICY ON INTERACTIONS WITH HEALTHCARE PROFESSIONALS AND HEALTHCARE INSTITUTIONS



Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:4 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	--------------

products, current or future business intention, or any other type of undue benefit as a way to repay for the undue advantage.

The Contracting of Healthcare Professionals, Institutions, Bodies, Associations, Companies and Clinics/Offices of Healthcare Professionals shall be supported by a clear and transparent purpose, so as to ensure that said interactions will be based on the highest ethical principles and in compliance with the Elfa Group's policies and laws and regulations.

Our commitment to ethics and integrity shall determine and guide all actions of the Elfa Group's employees and third parties, as well as the Company's relationships while conducting its business and performing activities. The same applies to interactions with Healthcare Professionals, Institutions, Bodies, Associations, Companies and Clinics/Offices of Healthcare Professionals, in compliance with the highest moral and legal standards, not tolerating any undue interaction.

Any violation of these provisions shall not be tolerated, as it could expose the Elfa Group, its shareholders, Management and employees to grave consequences that may cause the Company's reputation and image to be damaged, in addition to possible administrative, legal and criminal penalties.

It is the charge of the Elfa Group, its employees and third parties to learn, disseminate and comply with all terms of this Policy.

This Policy is enforceable and shall be complied with even if the legislation is less rigorous in certain aspects.

5. TYPES OF CONTRACTS WITH HEALTHCARE PROFESSIONALS AND HEALTHCARE INSTITUTIONS

The Contracting of Healthcare Professionals shall be justified by legitimate business and technical purposes through adequate physician categorization, in order for

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:5 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	--------------

him/her to provide a wide range of healthcare-related services, including, but not limited to, lectures, training courses, product development, clinical/scientific studies, marketing services (for example, review of promotional materials and preparation of technical or scientific articles) and/or attendance in advisory board meetings.

Healthcare Professionals may **only** be contracted upon request by the Business Department, in accordance with the contracted service category.

Sales employees may recommend healthcare professionals to provide services, but as defined above, the Business Department shall be in charge of assessing their recommendation and analyzing selection criteria and technical requirements applicable for contracting healthcare professionals.

Additionally, the following rules shall be observed, in accordance with the SERVICE CATEGORY to be contracted:

- a) LECTURES, MEDICAL CLASSES AND/OR TRAINING COURSES FOR HEALTHCARE PROFESSIONALS, EMPLOYEES AND COMMERCIAL REPRESENTATIVES.**

By contracting Healthcare Professionals to provide training courses, lectures and/or medical classes, we aim to share and disseminate healthcare content that improves the technical and/or scientific knowledge of the Elfa Group's employees, and the medical practice of Healthcare Professionals, under the continuing medical education model, contributing to the advance of medicine and improving patients' access to the best healthcare techniques and products available.

The content shall follow the guidelines issued by the Brazilian Health Regulatory Agency (ANVISA), that is, said activities must not include instructions or information that have not been approved for product recommendation.

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:6 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	--------------

The Business Office is responsible for understanding the Elfa Group's need for information on these healthcare education services, and the employees requesting said services shall formalize their demands by emailing a Proposal to the Healthcare Professional before his/her provision of services.

After the services have been provided, a list containing the signature of the participants shall be attached to the documentation, as well as other supporting documents related to the contracting of the Healthcare Professional, such as photos, presentation materials, video recordings, etc.

b) **PRECEPTORSHIPS**

By contracting Healthcare Professionals to provide preceptorships, we aim to provide Healthcare Professionals with technical and practical knowledge of surgical operations.

Preceptorships consists of sharing surgical practice experience between Healthcare Professionals, instructing novice surgeons in the techniques or products in question.

The contracting of Healthcare Professionals is permitted, provided that, in addition to meeting categorization requirements, said professionals are a medical reference in the region where they work. Additionally, they must have an active history of surgical practice using the product that will be handled during preceptorships.

The Employee in charge of the service shall ensure that all the documentation supporting preceptorships follows legal and regulatory guidelines.

After the completion of preceptorships, the employee in charge of the service will keep evidence related to the service provided (for example, proof of use of products during surgical operations, list of participants, etc.).



**POLICY ON INTERACTIONS WITH
HEALTHCARE PROFESSIONALS AND
HEALTHCARE INSTITUTIONS**



Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:7 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	--------------

The required documents and other supporting documentation related to the contracting of Healthcare Professionals shall be filed by the employee in charge of contracting preceptorships and sent to the Compliance Department, which will request the finance department to make the payment for the service provided.

c) MEDICAL ADVISORY BOARD (MAB) MEETINGS AND PRODUCT AND/OR MARKETING, EDUCATIONAL AND/OR SCIENTIFIC MATERIALS CONSULTING MEETINGS

By contracting Healthcare Professionals to participate in Medical Advisory Board (MAB) Meetings, we aim to obtain information about medical and scientific aspects of products and/or procedures covered by the operating segment of the Elfa Group through the opinions of Healthcare Professionals classified as opinion leaders.

Healthcare Professionals may also be contracted to assist in the preparation and/or review of promotional materials, such as visual aids and/or scientific articles/studies (for example, surgical techniques and product presentations).

Additionally, Healthcare Professionals may be contracted to provide advice on product improvements and to carry out assessment of products that have already been launched or registered.

The Business Department shall ensure that the healthcare professional contracted to provide services of this category complies with all requirements set out in this policy. In addition, the Department shall develop a work plan containing the detailed requirements and obligations to be comply with by the Healthcare Professional.

All materials prepared by the Healthcare Professionals contracted by the Company shall be in compliance with the guidelines approved by the Brazilian Health Regulatory Agency (ANVISA), that is, no material shall include instructions or information that have not been approved for product recommendation.

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:8 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	--------------

All consulting services provided shall be recorded in meeting minutes, consulting reports (*templates included in Appendix*) and/or additional work spreadsheets (*template included in Appendix*).

Healthcare Professionals may also attend certain educational or scientific events to obtain information regarding the Elfa Group's products. In this case, the Healthcare Professional travelling to attend events as a consultant shall submit individual consulting reports (*template included in Appendix*) to the Company.

All actions described above shall be duly filed by the employee in charge of the service, including other supporting documents related to the contracting of Healthcare Professionals.

The employee in charge of the service shall ensure that all supporting documents follow the guidelines set out below:

Before the meeting: I - A service plan shall be prepared containing meeting subject, goals, agenda, detailing of expenses (budget) for the holding of the meeting (for example, meeting room rental, coffee break, audiovisual equipment, etc.) and expenses related to the participation of Healthcare Professionals (detailing by type of expense). II - An email describing the service to be provided, the number of hours required for the contracting, date and other conditions shall be sent to the Healthcare Professional, requesting for the demand approval. III - If the Healthcare Professional is a public agent, the employee in charge of the service shall verify if said professional submitted corroborating documents that authorizes him/her to provide services and a statement written by the government body by which he/she is bound expressly stating its agreement with the provision of services.

During the meeting: I - The employee in charge of the service shall conduct the meeting or monitor the service in order to stimulate discussions among the Healthcare Professionals, or ensure that they carry out the required analysis/assessment, as well as verify if the meeting's initial goal is being achieved.

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:9 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	--------------

II - The employee in charge of the service shall record location, date and time of the meeting, name of the Healthcare Professionals who attended it, actions and future work plans resulted from the discussions and inputs received during the meeting or consulting services in the minutes/reports (*template included in Appendix*). III - The employee in charge of the service shall obtain the attendance list containing the signature of the Healthcare Professionals who attended the meeting.

After the meeting: I - The employee in charge of the service shall send the minutes/report of the service to the Marketing Department (Product Specialist), so that it becomes an integral part of the project linked to the product that was the object of the provision of services, when applicable. II - The employee in charge of the service shall receive the invoice issued by the Healthcare Professional and submit it to the Compliance Department in order for it to control, verify and analyze compliance with this policy. III - After the approval by the Compliance Department, the employee in charge of the service shall ensure that the services provided will be paid in accordance with specific payment policy.

All actions described above shall be duly filed by the employee in charge of the service under the provisions for Healthcare Professionals and specific services, with a report submitted to the Compliance Department, so that it can authorize payment with the financial department.

6. GENERAL CONTRACT RULES

The Healthcare Professional shall be an authorized service provider after the necessary approvals set out in the Third Party Due Diligence Policy.

The provision of services shall have the purpose of obtaining concrete benefits and results for the Elfa Group and not for the Healthcare Professionals. Examples of concrete results include: i) the satisfaction survey results of medical lectures and/or

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:10 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

classes provided by a Healthcare Professional; and ii) how the Healthcare Professional contributed to an Advisory Board meeting, among others.

Compensation shall be based and duly justified according to the amounts set out in this policy. The contracting of services shall not be based on promises, prescriptions or the use of the Elfa Group's products. The contracting of Healthcare Professionals shall be duly documented and supported by a written contract signed by both parties before the provision of services. All payments for services provided by Healthcare Professionals shall be accompanied by evidence/proof of services and be previously approved by the Compliance Department. Expenses required to enable the provision of services by Healthcare Professionals shall follow the guidelines set for in this Policy.

7. CLASSIFICATION OF HEALTHCARE PROFESSIONALS AND HEALTHCARE-RELATED PROFESSIONALS TO DETERMINE COMPENSATION FOR THE SERVICES PROVIDED

The Elfa Group has established 3 classification levels related to the healthcare professional's experience and technical knowledge, in order to determine the hourly rate paid for the provision of services.

The rate paid for the services provided will vary according with each type of Healthcare Professional (for example, Physicians). The difference is detailed as follows:

To support the classification of these professionals, the following is required:

- Updated Lattes résumé.
- Rationale/justification for choosing the Healthcare Professional to provide the service.
- Need and/or justification for contracting the Healthcare Professional.
- Hourly rate to be paid in accordance with the service that will be provided by the healthcare professional, when applicable.

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:11 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

- Hourly rate to be paid for the time taken by the healthcare professional to prepare the activity/service that will be provided, when applicable.
- Detailing of services to be provided, such as information about the event (state, city and place), length (hours/days/weeks) and other related information.

8. CLASSIFICATION CATEGORIES FOR HEALTHCARE PROFESSIONALS (PHYSICIANS)

Healthcare Professionals will be classified into 3 categories (Healthcare-Related Professionals who are not physicians are excluded from this category) by the Business Department, as follows.

CATEGORY 03

To fall into category 3, the healthcare professional must meet all the following criteria:

- To be an active physician accredited with the Regional Medical Council (CRM).
- To have 1-5 year(s) of clinical practice in the topic/matter that is the object of contract.
- To be a member of the AMB (Brazilian Medical Association).
- To have completed medical residency that is relevant to the scope of the contract.

CATEGORY 02

To fall into category 02, the healthcare professional must meet all criteria established in Category 03 **and** at least 03 of the 05 criteria established below:

- To have at least 05 years of clinical practice in the topic/matter that is the object of contract.
-

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:12 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

- To have published at least 03 articles in science newspapers/magazines, or have published his/her own book, or have served as a co-author in the last 10 years.
- To have an active history of participation as a lecturer, speaker or organizer in regional Medical Associations, regional science groups and/or healthcare institutions.
- To have earned more than one specialization degree that is relevant to the scope of the contract from a medical association accredited by the AMB or other association abroad.
- To be and have been a medical residency preceptor for surgeries that are relevant to the scope of the contract.

CATEGORY 01

To fall into category 01, the healthcare professional must meet all criteria established in Category 03, Category 02 **and** at least 03 of the 05 criteria established below:

- To have at least 10 years of clinical practice in the topic/matter that is the object of contract.
 - To have published at least 06 articles in science newspapers/magazines, or have published his/her own book, or have served as a co-author.
 - To have experience as a Professor or Assistant Professor at public and/or private universities.
 - To have earned a Ph.D. and/or a master's degree from an educational institution accredited by the Ministry of Education (MEC) that is relevant to the scope of the contract.
 - To have experience conducting and/or engaging in Scientific Research and/or Clinical Studies on topics that are relevant to the scope of the contract.
-

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:13 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

9. HOURLY RATE PAID FOR THE SERVICES PROVIDED

HEALTHCARE-RELATED PROFESSIONALS (NOT PHYSICIANS)

The hourly rate paid for Healthcare-Related Professionals will be no more than R\$250.00, regardless of the type of service provided.

HEALTHCARE PROFESSIONALS (PHYSICIANS)

Healthcare Professionals hourly rate will be based on the specialization category that the he/she falls into, the type of service provided, the category of the service provided and the number of hours worked (maximum of 8 hours/day), as previously established in the contract.

Save for preceptorships, other services will be paid as follows:

Category 01	Category 02	Category 03
R\$1,000.00	R\$600.00	R\$400.00

NOTE: The hourly rate paid for public healthcare professionals falling into category 02 and 03 will be based on the table above. Additionally, the hourly rate paid for healthcare professionals falling into category 01 shall not exceed seven hundred reais (R\$700.00).

Preceptorship hourly rates shall be based on the following rationale, according to the healthcare professional classification and the procedure's complexity.

Category 1	Category 2	Category 3
R\$4,000.00	R\$2,400.00	R\$1,600.00

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:14 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

NOTE: The hourly rate paid for Public Healthcare Professionals falling into category 02 and 03 shall be based on the table above. Additionally, the hourly rate paid for Healthcare Professionals falling into category 01 shall not exceed two thousand and eight hundred reais (R\$2,800.00).

10.BUSINESS MEALS WITH HEALTHCARE PROFESSIONALS

Certain business interactions with the Elfa Group may involve the establishment of criteria for the provision of meals. The location for having a meal may not be of great importance for any reason to the extent of influencing the healthcare professional's decision to participate in a meeting.

This type of interaction shall serve a business purpose, such as those described in this policy. Meals outside the scope of a legitimate business purpose and the routines described herein are not allowed by the Elfa Group.

In some cases, the place of work of Healthcare Professionals may not be available or may be inappropriate to hold scientific, educational or commercial discussions. In other cases, it may not be practical to provide meals in the place of work of a healthcare professional, for example (1) when cutting-edge medical equipment cannot be easily transported to the place of work of the healthcare professional; (2) when confidentiality is required to discuss product development or information on improvements; (3) when a private space may not be obtained in the place of work; and (4) during scientific events or meetings organized by the Elfa Group by means of the professional and his/her group.

Business meals are allowed in the conditions described above.

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:15 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

Business meals may be promoted by the pertinent areas, provided that they serve a legitimate business purpose duly recorded in the proof of expense or attached to it (for example, sharing of promotional information about a new product line).

Business meals shall be attended by one or more employees of the Elfa Group. They are in charge of paying for the meals, provided that the maximum amount set for meals with Third Parties is complied with (see the Expense Reimbursement Policy for this category). Expenses related to people accompanying Healthcare Professionals shall not be paid by the Company's employees. At the time of accounting, employees shall include in the report the full name of all those who participated in the business meal, including the name of the healthcare professional, the Institution where he/she works or by which he/she is bound, and his/her respective position (for example, "Dr. José Silva, physician at Hospital XXX").

11. SERVICE CONTRACT WITH PUBLIC HEALTHCARE INSTITUTIONS

Certain service contracts, for example, to conduct clinical trial and mechanical product testing require the presence of specialized healthcare institutions, which may be public or private (for example, educational institutions and public universities).

The employee in charge of contracting public healthcare institutions shall carry out a due diligence process, in order to make sure that said institution is authorized to provide services of this nature, and ensure that the interaction will be supported by a written contract between the parties before the provision of services, observing all requirements provided for in the Elfa Group's policies on contracting public entities.

The service provision contract shall contain at least a detailed description of the services to be rendered by the contractor, detailing of the work plan to be performed, the rate paid for the service and the deadline for rendering the service.

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:16 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

The Elfa Group's Marketing and Product Department is responsible for contracting the services of public and/or private institutions, and it shall comply with all requirements provided for in the Company's contracting policies.

Payments for services provided may only be made to the healthcare institution with which the service contract was entered into, and the applicable guidelines set out in the Elfa Group's policies shall be complied with.

12. HEALTHCARE PROFESSIONALS LOGISTICS EXPENSES

In addition to observing the provisions of the Elfa Group's Code of Conduct, Healthcare Professionals logistics expenses shall be related to the services provided by them during technical/scientific events or meetings. The following requirements shall be complied with:

Transportation: Only economy class airline tickets shall be funded, in the case of uninterrupted travel of (6) six hours (non-stop flights). The air modality shall be chosen up to 24 hours before the beginning of the event that the healthcare professional will be attending and/or 24 hours after the end of the event from which the healthcare professional will be returning.

Ground transportation may be offered (for example, transfers) to Healthcare Professionals, so that they can attend and/or provide services in events/meetings held by the Elfa Group, provided that said service is contracted and billed directly by the Company.

Accommodation: The place of accommodation offered to Healthcare Professionals shall be appropriate to enable their participation in the event.

Luxury, extravagant and/or entertainment hotel accommodation (for example, spas and resorts, among others) is prohibited.



**POLICY ON INTERACTIONS WITH
HEALTHCARE PROFESSIONALS AND
HEALTHCARE INSTITUTIONS**



Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:17 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

Accommodation may only be offered/chosen in hotels of category up to four (04) stars.

The place of accommodation shall facilitate the activities to be performed by the Healthcare Professionals, as a result of distance and travel time. As for events/meetings in specific hotels often chosen by a Third Party (event organizer), accommodation in the same hotel will only be allowed if it is considered up to a 4-star hotel.

If the hotel in which the event will be held falls into a category above four (4) stars, and the transportation expenses related to the hotel closest to the event (plus the accommodation expenses) are equivalent to those of the hotel of the event, the employee in charge of the healthcare professional logistics shall email a request for prior authorization of the officer responsible for booking accommodation in the hotel in which the event will be held.

Meals: Costs with meals offered during the meetings shall be duly documented and substantiated with names of the participating healthcare professionals, institutions where they work and their positions.

For more information on the limits of applicable amounts, see the Elfa Group's Expense Policy.

Expense Reimbursement: Expenses with Healthcare Professionals may only be reimbursed in specific circumstances and if all the following requirements are met:

These expenses may be reimbursed if they are related to specific and unpostponable events upon presentation of proof of reimbursement, debit or expense (for example, taxicab, parking, etc.).

The reimbursement shall have the prior approval by the Officer of the employee in charge of the service, or in emergency cases, the prior authorization for the actual reimbursement.



**POLICY ON INTERACTIONS WITH
HEALTHCARE PROFESSIONALS AND
HEALTHCARE INSTITUTIONS**



Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:18 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

Expenses will only be reimbursed upon presentation of the original proofs of payment.

Airline tickets and/or accommodation expenses may not be reimbursed.

Exceptional cases shall be handled accordingly, being approved by the Compliance Department and duly documented.

The following items are **not** related to the services provided by Healthcare Professionals and are therefore prohibited:

- a) Expenses related to people accompanying Healthcare Professionals (for example, spouses, children, relatives, etc.).
- b) Entertainment expenses (for example, soccer games tickets, concerts, city tours, etc.).
- c) Expenses related to travel schedule changes requested by the healthcare professionals for personal reasons.

Exceptional cases shall be handled accordingly, being approved by the Compliance Department and duly documented.

13. REQUESTS AND APPROVALS

Only the Business Department is authorized to contract Healthcare Professionals, Institutions, Bodies, Associations, Companies and Clinics/Offices of Healthcare Professionals, which shall occur up to seven (7) business days from the date the physician was contacted.

To that end, the Business Department shall approve requests that are in compliance with the type of contract that the Company is willing to enter into with the Healthcare Professional or Healthcare Institution, Bodies, Associations, Companies and

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:19 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

Clinics/Offices of Healthcare Professionals, accompanied by the full contracting portfolio, as described below:

- The contracting form shall be filled out.
- In the cases of expenses during the contract, an expense form shall be filled out.
- The Business Department shall assess and document whether the request is in compliance with the applicable requirements, within up to seven (7) business days.
- Should the request be denied, the contracting of the healthcare professionals and healthcare institutions will not be allowed.
- Should the request be approved, the requirements applicable to the type of contracting in question shall be complied with.

The requirements are specific for each type of contract the parties are willing to enter into. For further information, consult forms in appendices.

13. REQUIRED DOCUMENTATION AND RESPONSIBILITIES

The employee in charge of requests for contracting Healthcare Professionals or Healthcare Institutions, Bodies, Associations, Companies and Clinics/Offices of Healthcare Professionals is also responsible for electronically filing all the supporting documentation and for monitoring the payment of all contract expenses, differences between budgeted versus realized costs, and the due reconciliation of expenses with the realized budget.

The contracting form shall contain information on the contracting of Healthcare Professionals and Healthcare Institutions, providing at least the following:

- Full name of Healthcare Professionals and/or Healthcare Institutions, Bodies, Associations, Companies and Clinics/Offices of Healthcare Professionals
 - Type of contract
-

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:20 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

- Location and date of contract
- Description of contracted items and expenses
- Name of the employee in charge
- Amounts paid for the services provided, if applicable

Certain documents are specific for each type of contract and shall also be filed.

14. FINAL REMARKS

If you have questions about requirements or would like to have more information about this policy, please get in touch with the Compliance Department.

The Compliance Department shall compile contracts and submit them for the analysis of the Ethics Committee every three months.

Employees who fail to comply with one or more items provided for in this policy may face penalties in accordance with the severity level and impacts, which will be assessed by the Ethics Committee and the HR Department under the Consequence Management Policy.

15. EXCEPTIONS

Any exception to the requirements and guidelines set out in this policy shall be analyzed and approved by the Ethics Committee, duly documented in writing and attached to the supporting documentation related to the service to be provided.

16. PROHIBITIONS

- You must not undertake to contract a Healthcare Professional if you have not submitted your request to all stages provided for in this Policy.
 - You must not interact with Healthcare Professionals without complying with the provisions provided for in this Policy.
-

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:21 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

- You must not fund expenses prohibited in this Policy with your own resources.
- You must not hide conflicts of interest with Healthcare Professionals from the Elfa Group, including romantic relationships, kinship and close friendships, among others.

17. OMBUDSMAN CHANNEL

If you witness or learn about any misconduct that may put the Company at risk, or any situation that is contrary to the objective of this policy, the Company's Code of Conduct and other internal policies, report it to the Elfa Ombudsman Channel or to the person in charge of the Compliance Department immediately.

We clarify that any reports shall be substantiated by as much information and details as possible, in order to corroborate the appropriate investigation of the incident. We suggest that the reports contain: a) details about the incident; b) date and location of the incident; c) individuals and/or companies involved in the incident; and d) any evidence that may help us investigate the incident.

Reports can be made anonymously. Any retaliation against whistleblowers acting in good faith or individuals refusing to act in a manner that is contrary to the values, standard of conduct and guidelines of the Elfa Group is strictly prohibited. If any employee understands that he/she has been exposed to retaliation, he/she shall report it to the Compliance Department. Likewise, any retaliation against those involved in investigations or sanctions imposed as a result of reports is prohibited.

Elfa Ombudsman Channel Contact Information:

- **Phone: 0800 741 0006**
- **Email: ouvidoria.elfa@canalconfidencial.com.br**
- **Website: www.canalconfidencial.com.br/elfa**

18. PENALTIES

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:22 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

The Elfa Group's Employees who fail to comply with this Policy are subject to the disciplinary actions provided for in the Company's Code of Conduct and the Consequence Management Policy, including potential termination of employment contract with cause, in compliance with the pertinent legislation, and other administrative and legal measures that may be applied, in addition to the penalties provided for in the law.

The Elfa Group's Third Parties who fail to comply with this Policy are subject to the disciplinary actions provided for in the Company's Code of Conduct, including potential termination of service contract for a fair reason, in compliance with the pertinent legislation, and other administrative and legal measures that may be applied, in addition to the penalties provided for in the law.

19.EXPECTED OUTCOMES

By implementing this policy, we expect to maintain a high standard of ethical conduct across the Elfa Group, especially regarding effective and good risk management practices.

20.APPROVAL

ACTION	AUTHOR	POSITION/ROLE	DATE
FORMULATED BY	Aline Moura	LEGAL AND COMPLIANCE COORDINATOR	05/14/2021
VALIDATED BY	JANAINA PAVAN	CHIEF LEGAL AND COMPLIANCE OFFICER	05/14/2021
APPROVED BY	Board of Directors		05/17/2021

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:23 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

21. ATTACHED FORMS

- Travel Request and Expense Reimbursement Form
- MAB and Consulting Meeting Minutes
- Report of Technical and Scientific Activities
- Contract Request Form
- Additional Service Time Calculation

Appendix I

Travel Request and Expense Reimbursement Form

Full name of Person in Charge of Service:	Email:
Information about the Professional:	
Full name of Professional(s):	
Name of SERVICE PROVIDER:	
Date of signature of Contract:	
Why did you choose this Physician?	
Date of Event	
Title of event:	
Type of event (Course/Training/Congress/Conference/Meeting/Other):	
Location/City/State/Country of Event:	
Duration of Event:	
Date of Event:	
Proposed Average Hours, if applicable:	
Proposal Amount, if applicable:	
Why do you need this service?	



**POLICY ON INTERACTIONS WITH
HEALTHCARE PROFESSIONALS AND
HEALTHCARE INSTITUTIONS**



Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:24 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

Expenses		Subtotal	
Air Transportation: Round-trip			
Executive - Justification:			
Ground Transportation (transfer):			
Hotel (up to 4 stars):		No. of Daily Rates:	
Checkout:		Check-in:	
Hotel to hold the event - Justification:			
Other Expense(s) - Please specify:			
Notes:			
Denial			
Justification for denial:			
Date:			
_____ Person in Charge of Service		_____ Chief Business Officer	
Department	Business	Legal/Compliance	
Approved by:	Name:	Name:	
	Date:	Date:	

**Appendix II
CONSULTING MEETING MINUTES**

NAME/TOPIC OF MEETING:

DATE: _____ **START TIME:** _____ **END TIME:** _____

LOCATION _____ **OF** _____ **MEETING:**

PERSON(S) IN CHARGE OF

MEETING: _____

1. Information about the Meeting

Meeting Goals:

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:25 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

Work Plan related to this meeting (please attach Work Plan to these minutes).

If the work plan has not been defined yet, please justify the reason:

Agenda

Please specify the products or topics addressed in the meeting:

- 1) _____
- 2) _____
- 3) _____
- 4) _____
- 5) _____

Describe the key topics addressed during the meeting regarding the above-mentioned topics:

2. Next Steps and/or Future Actions

Describe the actions to be carried out and future work plan defined based on this meeting, including whether the goal of the meeting has been achieved, detailing of future actions, the persons in charge and the deadline to carry out the actions (if applicable):



**POLICY ON INTERACTIONS WITH
HEALTHCARE PROFESSIONALS AND
HEALTHCARE INSTITUTIONS**



Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:26 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

3. Participants and Physicians

List full name of all meeting participants, including their positions and departments for the identification of employees and consultants.

1.

2.

3.

4.

5.

6.

Pursuant to Clause Four of the **Contract for the Provision of Specialized Technical Consulting Services and Other Covenants** entered into between the physician participating in this meeting and the Elfa Group by means of these minutes, the participants in this meeting consent and acknowledge that the Elfa Group may or may not contemplate and materialize the contributions mentioned herein. They are also aware, agree and expressly acknowledge that any and all Contributions that might be protected by Intellectual Property Rights shall be considered as having been conceived, created, designed and made to order for the Elfa Group, under the terms



**POLICY ON INTERACTIONS WITH
HEALTHCARE PROFESSIONALS AND
HEALTHCARE INSTITUTIONS**



Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:27 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

of said Contract. Therefore, all Intellectual Property Rights over any and all Contributions and Products, in Brazil or abroad, belong to the Elfa Group. Additionally, all Intellectual Property Rights that are inherent in the outcomes produced in this meeting are immediately and automatically waived in a free, definitive, permanent and irrevocable manner.

Signature of Participants:

1.

2.

3.

4.

5.

6.

Appendix III

REPORT OF TECHNICAL AND SCIENTIFIC ACTIVITIES

NAME/TOPIC OF EVENT:

DATE/TIME _____ **START:**

_____ **END:** _____

LOCATION (city, state, country):

ELFA GROUP EMPLOYEE IN CHARGE OF

DEMAND: _____

Analyzed topics (a description of what was analyzed during the event, for example techniques, products, trends, etc.)



**POLICY ON INTERACTIONS WITH
HEALTHCARE PROFESSIONALS AND
HEALTHCARE INSTITUTIONS**



Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:29 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

Conclusion on the analyzed topics (your opinion on what was analyzed):

Pursuant to the **Contract for the Provision of Specialized Technical Consulting Services and Other Covenants** entered into between the Consultant and the Elfa Group by means of this report, the Consultant consents and acknowledges that the Elfa Group may or may not contemplate and materialize the contributions mentioned herein. The Consultant is also aware, agrees and expressly acknowledges that any and all Contributions that might be protected by Intellectual Property Rights shall be considered as having been conceived, created, designed and made to order for the Elfa Group, under the terms of said Contract. Therefore, all Intellectual Property Rights over any and all Contributions and Products, in Brazil or abroad, belong to the Elfa Group. Additionally, all Intellectual Property Rights that are inherent in the outcomes produced in this meeting are immediately and automatically waived in a free, definitive, permanent and irrevocable manner. Furthermore, it is registered herein that this report must be submitted for payment of the services provided. The submitted report shall be clear, complete, detailed and well grounded.

Other documents proving the analysis, such as photos, booklets and other documentation deemed necessary, shall be attached to the report.



**POLICY ON INTERACTIONS WITH
HEALTHCARE PROFESSIONALS AND
HEALTHCARE INSTITUTIONS**



Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:30 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

Signature of Consultant:

Signature of the Person Requesting Service:

Appendix IV

CONTRACT REQUEST FORM

Full Name of Person in Charge of Service:		Email:	
Full name of Professional:			
Name of Legal Entity:			
Field of Expertise:			
Public Agent/Institution: Exclusive Dedication/Institution:			
Category 1	Category 2	Category 3	
Contracting Information			
Appendix IIA - Consulting Services	Anexo IIB - Lectures	Appendix IIC - MAB	
Appendix IID - Preceptorship			
HEALTHCARE PROFESSIONAL Selection Criteria			
Appendix Checklist (Documents):			
Name / Corporate Name			
Corporate (CNPJ)/Individual (CPF) Taxpayer's ID			
Résumé			
Additional documents:			
Is the Service Provider a Public Agent?			
SERVICE Contract Criteria - Legitimate Reason for Service Provision			
Justification for denial:			
São Paulo, [day] [month], [year].			
_____ Person in Charge of Service		_____ Chief Business Officer	
Department	Manager in Charge	Legal/Compliance	Tax

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:31 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

Approved by:	Name:	Date:	Name:	Date:	Name:	Date:
<p>Select the Healthcare Professional category you wish to contract. If you have questions, please consult the Policy on Contracting Healthcare Professionals and Healthcare Institutions for more information on the categorization process.</p>						
<p>Category 01</p>						
<p>To fall into category 01, the healthcare professional must meet all criteria established in Category 03, Category 02 and at least 03 of the 05 criteria established below:</p>						
<p>() To have at least 10 years of clinical practice in the topic/matter that is the object of the contract.</p>						
<p>() To have published at least 06 articles in science newspapers/magazines, or have published his/her own book, or have served as a co-author.</p>						
<p>() To have experience as a Professor or Assistant Professor at public and/or private universities.</p>						
<p>() To have earned a Ph.D. or a master's degree that is relevant to the scope of the contract from an educational institution accredited by the Ministry of Education (MEC).</p>						
<p>() To have experience conducting and/or engaging in Scientific Research and/or Clinical Studies on topics that are relevant to the scope of the contract.</p>						
<p>Category 02</p>						
<p>To fall into category 02, the healthcare professional must meet all criteria established in Category 03 and meet at least 03 of the 05 criteria below:</p>						
<p>() To have at least 05 years of clinical practice in the topic/matter that is the object of the contract.</p>						
<p>() To have published 03 articles in science newspapers/magazines, or have published his/her own book, or have served as a co-author in the last 10 years.</p>						
<p>() To have an active history of participation as a lecturer, speaker or organizer in regional Medical Associations, regional science groups and/or healthcare institutions.</p>						
<p>() To have pursued more than one specialization degree that is relevant to the scope of the contract in a medical association accredited by the AMB or other association abroad.</p>						



**POLICY ON INTERACTIONS WITH
HEALTHCARE PROFESSIONALS AND
HEALTHCARE INSTITUTIONS**



Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:32 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

() To be and have been a medical residency preceptor for surgeries that are relevant to the scope of the contract.

Category 03

To fall into category 03, the healthcare professional must meet all the following criteria:

() To be an active physician accredited with the Regional Medical Council (CRM).

() To have 1-5 year(s) of clinical practice in the topic/matter that is the object of the contract.

() To be a member of the AMB (Brazilian Medical Association).

() To have completed medical residency that is relevant to the scope of the contract.



Appendix V

Additional Service Time Calculation

Consulting Services Time Record

--

Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:33 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

Reference Month: Hourly Rate:				
Employee Requesting Service	Means of Contact	Date	Service Description	Duration
			Total monthly hours	

Pursuant to the Contract for the Provision of Specialized Technical Consulting Services and Other Covenants entered into between the Consultant and the Elfa Group, based on this descriptive report, the Consultant consents to and acknowledges that the Elfa



**POLICY ON INTERACTIONS WITH
HEALTHCARE PROFESSIONALS AND
HEALTHCARE INSTITUTIONS**



Version Control POL.J&C.COMP.011	Formulated on: 04/02/2021	Version: 0.0	Reviewed by:	Formulated by: Aline Moura	Approved by: Janaina Pavan	Page:34 of 36
-------------------------------------	------------------------------	--------------	--------------	-------------------------------	-------------------------------	---------------

Group may or may not contemplate and materialize the contributions mentioned herein. The Consultant is also aware, agrees and expressly acknowledges that any and all contributions that might be protected by Intellectual Property Rights shall be considered as having been conceived, created, designed and made to order for the Elfa Group, under the terms of said Contract. Therefore, all Intellectual Property Rights over any and all Contributions and Products, in Brazil and abroad, belong to the Elfa Group. Additionally, all Intellectual Property Rights that are inherent in the outcomes arising from this report are immediately and automatically waived in a free, definitive, permanent and irrevocable manner. Finally, it is registered herein that this approved descriptive report must be submitted for payment of the services provided. Other documents proving said contract shall be attached to the descriptive report, if any.

Signature of Healthcare Professional: _____

