



Code of Conduct & Ethics

Abeona THERAPEUTICS

Transforming Patients' Lives with Genetic Medicine

Table of Contents

A Message from Our CEO 3

Our Core Values 4

INTEGRITY AND COMPLIANCE

- Integrity Matters 6
- Compliance with Laws and Regulations; Cooperation with Authorities 7
- Anti-Bribery, Anti-Corruption, and Anti-Kickback 8

OUR PATIENTS AND PARTNERS

- Product Safety and Integrity 10
- Truthful Communication 11
- Good Operating Practices 12
- Fair Dealing and Ethical Business Practices 13
- Protecting Confidentiality and Privacy 13
- Avoid Conflicts of Interest 14
- Gifts and Entertainment 15
- Financial Integrity 16
- Business Records and Information 16

OUR COMPANY

- Safeguarding Abeona's Information 18
- Protect Company Assets 18
- Ensure Accurate Recordkeeping 19
- Insider Trading 19
- Investor and Media Relations 20
- Respect in the Workplace 21
- Employee Health and Safety 22
- Reporting Violations 23



A Message from Our CEO

At Abeona, our mission is to harness the promise of genetic medicine to transform the lives of patients with debilitating diseases. This mission is inspired by our vision to realize a world where cure becomes the new standard of care. Each of us plays a critical role in making this vision a reality, and it is our collective commitment to ethical behavior that drives our success.

Our values – **Patients First, Integrity, Innovation, Determination, and Trust** – are the cornerstone of our work. These values guide our decisions, shape our culture, and define who we are as a company. Upholding these values ensures that we conduct our business with the highest standards of professionalism and respect.

This Code of Conduct outlines the standards of behavior that apply to all Abeona employees and contractors. It is our personal responsibility to ensure that your actions align with both the letter and spirit of this Code. Our stakeholders – patients, providers, payors, and governments – expect ethical behavior from all of us.

I cannot stress enough the importance of this Code of Conduct. It is everyone's responsibility to act ethically and uphold the highest standards of conduct, regardless of business pressures. We are committed to promoting an ethical and compliant culture across our organization.

Thank you for your dedication and hard work. Together, we will continue to transform lives and set new standards of care in genetic medicine.

Vishwas Seshadri
Chief Executive Officer

Our Core Values

At Abeona, our core values are the guiding principles that shape our decisions, define our culture, and drive our mission to transform lives through innovative treatments for rare diseases. These values form the foundation of our work, ensuring that every action we take is aligned with the highest standards of integrity, professionalism, and respect. By embracing these values, we strive to make a meaningful impact on the lives of our patients and the broader community.

Innovation

We challenge ourselves to think differently, move quickly, and deliver solutions.

Determination

We persevere with resilience and focus to achieve our mission.



Patient First

We exist for our patients and their caregivers; their needs guide our decision-making.

Trust

We build trust through humility, mutual appreciation, openness, and respect.

Integrity

Conducting business with unwavering honesty, transparency, and ethical behavior. We are committed to doing the right thing, even when challenges arise.



Integrity and Compliance

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Integrity Matters

Integrity is at the core of everything we do at Abeona. We are committed to doing the right thing, because the lives of our patients depend on it. Our values guide us in making ethical, thoughtful and responsible decisions that meet the needs of patients and society.

Each of us is accountable for upholding this Code of Conduct and ensuring that our behavior aligns with these values. This applies to all employees and contractors, vendors, and business partners. Managers are expected to set the tone by modeling ethical behavior and fostering an inclusive culture where concerns can be raised openly without fear of retaliation.

Our success depends on the choices we make every day. By operating with honesty, fairness, transparency, and integrity, we build trust with our colleagues, patients, customers, partners and investors. Violations of this Code or applicable laws will lead to disciplinary action, up to and including termination.

This Code provides guidance, but it does not cover every situation. If in doubt, seek further guidance from your manager, Human Resources, or the Legal and Compliance Department. Remember, maintaining integrity is a collective responsibility, and each of us must uphold the highest ethical standards to sustain our reputation and success.



Ethical Decision-Making

When faced with ethical dilemmas, consider the potential impact on patients, colleagues, and the broader community. Use the Code of Conduct as a framework for making decisions that align with our core values.

By adhering to these principles, we ensure that Abeona remains a trusted and respected leader in the biopharmaceutical industry.

Compliance with Laws and Regulations; Cooperation with Authorities

Abeona operates in a heavily regulated environment, and it is essential that all employees and contractors adhere to applicable laws and regulations governing our business operations. Compliance includes following all company policies and procedures relevant to your duties and the laws of the countries in which we operate.

Regulatory Compliance

We maintain a corporation compliance program led by our General Counsel and Head of Compliance. This program includes policies, standard operating procedures, training, and other control documents to prevent, detect, and correct violations of laws. Adhering to these guidelines ensures that we operate ethically, responsibly, and in accordance with the highest legal and professional standards.





Cooperation With Regulators and Law Enforcement

Abeona is committed to acting in a transparent, cooperative manner with regulators and law enforcement authorities. Our policy is to interact with regulatory agency inspectors in a professional, courteous, and transparent manner. It is also our policy to cooperate with government inquiries and investigations. Employees and contractors must never intentionally mislead or knowingly withhold information from a regulator or law enforcement official. Employees and contractors should refrain from engaging with regulators or enforcement authorities on behalf of Abeona without prior approval from the General Counsel. However, interactions that occur in the course of ordinary business, such as the regulatory team engaging with the FDA, are acceptable. If contacted by a regulator or law enforcement official regarding Abeona, immediately inform your manager and contact the General Counsel's office for guidance.

By integrating these principles in our daily operation, we uphold the integrity and trustworthiness of our organization, ensuring we act ethically and compliantly in all aspects of our business.

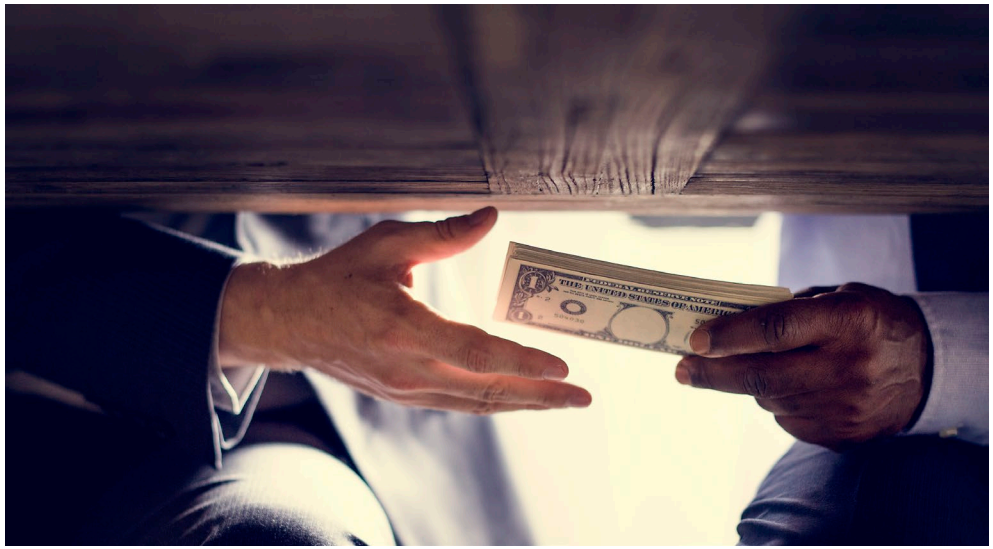
Anti-Bribery, Anti-Corruption, and Anti-Kickback

Our industry is governed by numerous rules and regulations to protect patients and consumers, enhance the quality of healthcare, and eliminate fraud and improper influence on medical judgments. Abeona adheres to all laws and regulatory requirements in our operations, including development, manufacturing, distribution, marketing, government contracting, sale, and promotion of our products.

Commitment to Transparency and Ethics

Abeona prohibits all forms of bribery, corruption, and kickbacks. This applies to all employees, contractors, and business partners. The following guidelines must be followed:

- Never offer, promise, authorize, or provide any payment or benefit intended to improperly influence anyone.
- Ensure all interactions comply with applicable laws and regulations, especially those involving healthcare professionals.
- Evaluate the purpose, value, and legality of transactions and interactions.
- Exercise caution in dealings that could impact Abeona's business.
- Conduct thorough due diligence before engaging with any third parties to ensure they align with Abeona's ethical standards and compliance policies.
- Adhere to global anti-bribery and anti-corruption standards, including the US Foreign Corrupt Practices Act and similar statutes in other countries.



Key Principles and Definitions

No Bribes, Kickbacks, or Improper Payments: Do not offer or accept bribes, kickbacks, or improper payments.

No Facilitation Payments: Do not make facilitation payments. These are small payments made to expedite routine actions. Report any requests to the Legal and Compliance Department.

Accurate Record-Keeping: Maintain detailed records of all transactions to ensure transparency and accountability.

Third Party Vigilance: Ensure third parties representing Abeona adhere to our standards. Monitor their behavior closely.

Reporting Obligations: Report suspected bribes, kickbacks, or illegal activities immediately. Failing to report can also be a violation of our Code.

Government Officials: Includes anyone working for or representing a government or state-owned entity. In some countries, healthcare professionals and medical staff may also be considered government officials.



Our Patients and Partners

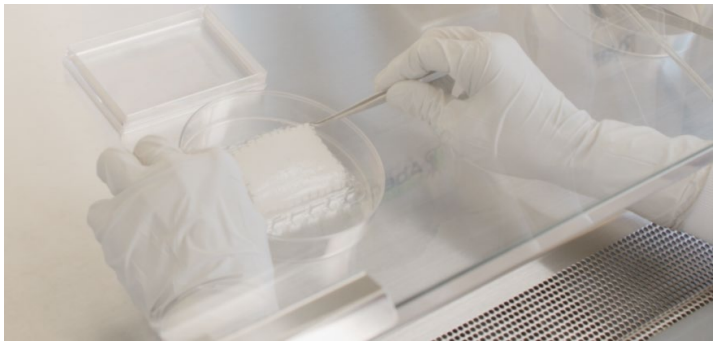
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Product Safety and Integrity

We take our responsibility to ensure the safety and efficacy of our products very seriously. Each employee and contractor is entrusted with this critical responsibility. While no pharmaceutical product is entirely free from safety risks, our unwavering commitment to Good Operating Practices, pharmacovigilance, and product safety underscores our dedication to patient care.

We promptly notify regulators, distribution partners, healthcare providers, and patients of any significant product quality issues, strictly adhering to applicable regulations. All employees and customer-facing contractors must understand and comply with company policies for reporting and recordkeeping adverse events or product quality incidents.

Employees and contractors involved in product development or the supply chain must adhere to procedures for investigating product quality complaints, executing recalls or corrections, and managing other safety, quality and integrity matters.





Quality Assurance

Ensuring the highest standards of quality in every product and service. Our commitment to quality assurance encompasses all aspects of development, manufacturing, and delivery, guaranteeing that our products consistently meet or exceed regulatory standards and customer expectations.

Environmental Responsibility

We are committed to sustainable practices that minimize our environmental footprint. This includes reducing waste, conserving resources, and implementing eco-friendly processes throughout our operations to protect and preserve the environment for future generations.

Truthful Communication

Communication

At Abeona, maintaining honesty and transparency in all communications is paramount. Patients, healthcare providers, payors, investors, and regulators expect us to communicate truthfully and responsibly. All statements about our company and its products must be accurate, balanced, and substantiated by reliable evidence, prioritizing the best interests of patient care.

Scientific Exchange

We are committed to preparing and sharing timely, accurate, and balanced scientific information about our products and therapeutic areas of interest with the healthcare community. This extends to providing high-quality, timely information to payors and decision-makers about the value of our products, influencing coverage, reimbursement, and purchasing decisions. Our commitment to open science helps foster collaboration and innovation across the research community.





Research Transparency

Abeona upholds a strong commitment to research transparency, particularly within the field of rare diseases where information sharing is crucial. We ensure that information about our clinical trials is posted on public registries in compliance with applicable laws. We also actively engage with patient communities to provide clear, accessible information about our research progress and its implications.

Good Operating Practices

Abeona upholds the highest standards in the research, development, manufacturing, and distribution of our clinical trial and commercial products. We strictly comply with all relevant regulatory standards and industry best practices.

Supply Chain Integrity

Our supply chain controls ensure that all products and components are ethically sourced, securely packaged, and distributed in a way that maintains their safety, quality, identity, purity, and potency.

Supplier Oversight

We implement a supplier controls program that includes thorough diligence and oversight of our key third-party partners, including contract research organizations, contract manufacturing organizations, suppliers, service providers, and distributions.





Commitment to Excellence

We are dedicated to maintaining robust systems for research, development, manufacturing, testing, distribution, and product safety. These systems adhere to Good Clinical Practices (GCP), current Good Manufacturing Practices (cGMP), Good Laboratory Practices (GLP), and other pertinent industry standards.

Fair Dealing and Ethical Business Practices

Abeona, its employees and contractors, must avoid providing items of value to improperly influence decisions to purchase, prescribe, refer, or recommend Abeona products or services, or to gain any other improper business advantage. All interactions with healthcare providers, patients, government representatives, and third parties must adhere to company policies and applicable local laws governing value transfers, gifts and gratuities.

We are committed to maintaining fairness and integrity in all business practices. No individual should take unfair advantage of others – whether they are employees, customers, patients, vendors, or competitors – through manipulation, concealment, misuse of confidential information, or disparagement.





Protecting Confidentiality and Privacy

Safeguarding the confidentiality of personal information entrusted to us by healthcare providers and patients is paramount. We must adhere to all legal and ethical standards protecting this information. Acting in the best interest of patients means we must protect and never misuse the information entrusted to us, both during and after employment with Abeona.

Employees and contractors are expected to handle all confidential information with the utmost care. Any questions regarding the release or disclosure of confidential information, or concerns about violations of federal or state privacy laws, should be directed to the General Counsel and Head of Compliance.

Avoid Conflicts of Interest

A “conflict of interest” occurs when an individual’s personal interests interfere, or appear to interfere, with the interests of Abeona. This can happen when personal, financial or other interests compromise an individual’s ability to perform their work objectively. Conflicts may also arise if an employee or their family member gains improper personal benefits due to their connection with Abeona, such as awarding a contract to a family member.



Employees and contractors are expected to prioritize the company’s interests and avoid competing with Abeona. It’s essential to use good judgment, seek advice when needed, and uphold high ethical standards in both professional and personal lives.

The existence of an actual or potential conflict of interest does not automatically mean you cannot proceed, but it should always be disclosed to the General Counsel and Head of Compliance to ensure transparency and appropriate handling.

It is not possible to list every situation that could present a conflict, but there are certain situations where conflicts are more common, for example:

- **Personal Relationships:** Promoting or hiring a family member or close friend, leading to biased decision making.
- **Financial Interests:** Having a significant investment in a competitor, influencing decisions.
- **Outside Employment:** Working for or consulting with another company in the same industry, leading to divided loyalties or the sharing of confidential information.
- **Gifts and Entertainment:** Accepting gifts, entertainment, or other benefits from suppliers or customers that could influence business decisions.
- **Business Opportunities:** Taking personal advantage of opportunities discovered through one’s role at Abeona, such as starting a business that competes with Abeona.
- **Vendor Relationships:** Hiring a vendor in which a family member has a financial interest.
- **Board Membership:** Serving on the board of a professional society or patient organization that solicits financial support from Abeona, or on the Board of Directors of another company.

Gifts and Entertainment

Occasional gifts and entertainment can be a normal part of business interactions, but it's essential to ensure that such gestures remain appropriate and within our policies. At Abeona, employees and contractors may exchange modest valued gifts and entertainment that foster business relationships without improperly influencing decisions.

Guidelines for Exchanging Gifts and Entertainment:

- Must be of modest value and given infrequently.
- Must not create any perception of influencing the recipient's business judgment.
- Must serve a legitimate business purpose.
- All records related to gifts and entertainment must accurately reflect the true nature of the transaction.

Prohibited Practices:

- Giving or receiving gifts or entertainment during competitive bidding processes.
- Providing or accepting cash or cash equivalent (e.g., gift cards, vouchers).
- Giving or accepting gifts or entertainment to government officials.
- Violating the recipient's organization's policies on gifts or entertainment.
- Engaging in interactions with Healthcare Professionals (HCPs) regarding gifts and entertainment without consulting and following the Policy on Interactions with Healthcare Professionals.



Government Officials

When dealing with government officials, extra caution is required. There are strict rules governing the exchange of gifts and entertainment with government representatives, including employees of state-owned entities. What is permissible in commercial settings may be prohibited in government contexts.

- No gifts or entertainment must be offered to government officials.
- Any request for payments from government officials, apart from legitimate taxes or fees, must be reported immediately to the Legal and Compliance Department.
- In many countries, government officials can include healthcare professionals, administrators, and staff at state-run hospitals, as well as officials in government healthcare programs.



Financial Integrity

We are committed to providing full, fair, accurate, timely, and clear disclosures in all reports and documents we file with governmental and regulatory agencies. Every employee must contribute to ensuring that we meet this responsibility. Our CEO and CFO bear additional responsibilities in this regard.

Financial records are critical, not only those that we report publicly, but also those that are used internally across the company. These records form the foundation of our public disclosures and must be accurate, true, and complete. If you are involved in preparing reports and documents to the U.S. Securities and Exchange Commission, ensure that the content is full, fair, accurate, timely, and clear.

Personnel must cooperate fully with Abeona's independent public accountants and internal auditors and never take any action to coerce, manipulate, or mislead them.

Business Records and Information

Abeona is responsible for managing all records and information to protect their integrity and ensure appropriate access.

Confidential disclosure agreements protect the disclosure of information by requiring the recipient to use and handle it confidentially. Be familiar with the Records Retention Schedule as it applies to your function's records and retain all records for the necessary time to comply with applicable laws and Abeona's policies. If a document hold order, litigation hold memo, or the like is issued by the General Counsel, do not destroy any records, information or data required to be retained under that hold order.

Never create, alter, or destroy records or documents to impede the efforts of any governmental or regulatory agency.





Our Company

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Safeguarding Abeona's Information

At Abeona, information is a vital asset that provides a key competitive advantage and must be protected. All information created or received in the course of work is the company's property and should be safeguarded. Employees must not discuss or disclose Abeona's protected information to anyone outside the company unless such disclosure has been pre-approved by the General Counsel.

Employees and contractors must respect and maintain the confidentiality of information entrusted to them by Abeona or its customers. Confidential information includes all non-public information that might be useful to competitors or harmful to the Company or its customers if disclosed. This includes financial information, patents, trade secrets, business planning documents, product pricing information, clinical data, and other sensitive information.

Before sharing confidential information with external parties, appropriate corporate authorization must be obtained. A written confidentiality agreement is required, except when dealing with governmental regulatory authorities or non-governmental bodies working on their behalf, such as a national health or drug regulatory agency, or a scientific committee officially tasked to work on the agency's behalf.

For any questions, or to obtain a confidentiality agreement or ensure appropriate confidentiality language is included in an agreement, contact the Legal Department.



Protect Company Assets

Theft, carelessness, and waste of corporate assets and resources, including paid employment time, directly impact the Company's profitability. Employees and contractors are responsible for ensuring that Company's assets are used efficiently and appropriately for legitimate business purposes only.

Employees engaging contractors or vendors must ensure that these parties adhere to the principles in this Code. This includes ensuring that the Company only pays for necessary, lawful services that are actually performed by these parties in a quality and timely manner, in compliance with company policies governing service arrangements, travel expenses, and financial recordkeeping.

Ensure Accurate Recordkeeping

Abeona requires honest and accurate recording and reporting of financial information to support responsible business decisions. Employees must ensure that all documentation, including records, production standards, quality control, expense reports, formal certifications, and financial statements, accurately reflect the true nature of facts or events and comply with company standards.

Specific regulations apply to accounting, research, manufacturing, and pharmacovigilance records. Employees or contractors in these areas are expected to understand and adhere to these regulations. Any questionable accounting, recordkeeping, or data should be reported to the CFO, the General Counsel, or the Compliance Helpline at 844-855-9977.

Records must be retained, disposed of, or destroyed according to the company's record retention policies and legal requirements. All records should be maintained in the appropriate format and be readily accessible within the required timeframes set by federal and state regulations.





Insider Trading

Insider trading laws vary by country. In the U.S., it is illegal to buy or sell any security while aware of material, non-public information about the issuing company, whether that company is Abeona or another entity. Sharing material, non-public information with others is also prohibited

Abeona's Insider Trading Policy applies to all employees and consultants, regardless of their location, and extends to family members, including spouses, minor children, and any family member living in the same household. Employees are responsible for reviewing and acknowledging Abeona's Insider Trading Policy.

Investor and Media Relations

Abeona is committed to transparent, accurate, and timely communication with investors, analysts, and media representatives. All interactions must comply with regulatory requirements and company policies to ensure consistency and integrity in our messaging. Employees should not engage with investors or media without prior authorization from the VP, Head of Investor Relations.

Social Media Policy

Employees must exercise caution with representing Abeona on social media platforms. Personal and professional boundaries should be maintained to protect the company's reputation. Always ensure that any information shared is accurate and does not disclose confidential information. Unauthorized disclosures can harm the company and violate policy.





Public Disclosure

All publicly shared information must be accurate, timely, and compliant with legal and regulatory standards. Disclosure should be clear, consistent, and provided through authorized channels. Employees must refrain from making any public statements on behalf of Abeona unless expressly authorized to do so.

Escalation of Crisis

In the event of a significant issue, communication should be coordinated through the Senior Leadership Team, following established protocols to ensure clarity and consistency. It is important to notify the Senior Leadership Team immediately when a significant issue arises.

Respect in the Workplace

At Abeona, our success starts with our people. We thrive when our team is diverse, innovative, and accountable. Creating an inclusive work environment where everyone can collaborate and innovate without fear of harassment or discrimination is essential. Trusting in our colleagues' intentions and engaging in open, respectful dialogues to resolve conflicts is critical for our long-term success.

Every employee is responsible for promoting a culture of respect, inclusion, collaboration, dignity, and fairness. Leaders must make employment decisions based on job qualifications and legitimate business considerations, setting the tone for ethical behavior and fostering an inclusive culture where concerns can be raised openly without fear of retaliation.

Abeona complies with all applicable employment, labor, and immigration laws and expects all employees to do the same. Employment related decisions must be based on job-related qualifications and free from discrimination based on legally protected characteristics such as race, color, national origin, religion, sex, gender, age, marital status, sexual orientation, gender identity, gender expression, or any other characteristic protected by law.

Diversity and Inclusion

Diversity and inclusion are key to building our best teams. By embracing diverse backgrounds, perspectives, talents, and experiences, we attract talent that reflects the markets we serve. Creating an inclusive culture means respecting the talents and abilities of others and empowering every team member to harness their unique talents and contributions.



Bullying and Harassment

We have a zero-tolerance policy for harassment and bullying. Any form of harassment or bullying, whether verbal, physical, or psychological, is strictly prohibited. Employees are encouraged to report any incidents of harassment or bullying immediately, and all reports will be investigated promptly and thoroughly.

By upholding these standards, we ensure a workplace where every team member can feel safe, valued, and empowered to contribute their best. Our commitment to respect In the workplace is fundamental to our success and helps our reputation as a leader in the pharmaceutical industry.

Employee Health and Safety

We are committed to providing a healthy and safe workplace for all employees, contractors, and visitors. Ensuring a safe work environment is a collective responsibility that we all share.

Maintain a proactive approach to workplace safety, whether you are in an Abeona facility or working in the field. Familiarize yourself with emergency and security procedures specific to your location. Never bypass or disregard safety or security devices or procedures. Follow all driving and travel policies when conducting company business.

It is essential to ensure that your performance is not impaired by alcohol or drugs, including prescriptions and over-the counter medications, while conducting Abeona business. Alcoholic beverages may only be consumed in moderation at company-sponsored events.

We expect all contractors, customers, and other partners to understand and follow our safety procedures. If you are injured on the job, report the incident to your manager immediately, regardless of the severity. Do not assume that someone else has made the report.

Workplace Violence

At Abeona, we have a zero-tolerance policy for workplace violence. We do not tolerate any form of threatening or intimidation behavior, whether physical or verbal, for any reason. Acts of vandalism, arson, or other criminal activities are strictly prohibited. Weapons are not allowed on Abeona property unless specifically authorized by the company and in compliance with applicable laws.

By adhering to these standards, we create a safe and supporting environment for everyone at Abeona.



Seek Guidance and Report Violations

Abeona is committed to promoting lawful, honest, and ethical behavior in all its business activities. Leaders and managers are expected to model this behavior for their teams. If an employee or contractor is unsure about the best course of action in a particular situation, they are encouraged to speak to their manager, Human Resources, Finance, or the Legal and Compliance team.

If an employee or contractor believes there has been a violation of this Code, company policies, or the law, they should immediately report this information to the General Counsel and Head of Compliance either directly or through the mechanisms provided below. This duty to report includes any suspected violation of Federal healthcare program requirements (such as suspected fraud, waste, or abuse under the Medicare program), as well as FDA and other regulatory requirements.

Employees or contractors, including external vendors, who wish to report a suspected compliance issue can call Abeona's Compliance Helpline at 844-855-9977.

For more information on the company's reporting process, employees should reference Abeona's Compliance Helpline Policy.

Non-Retaliation Policy

Abeona maintains a zero-tolerance approach to retaliation. No employee or contractor will suffer any adverse consequence or retaliation for good faith reporting of suspected fraud, misconduct or a possible violation of law. If you believe you have been retaliated against, contact the General Counsel and Head of Compliance immediately. All reports of suspected retaliation will be thoroughly and promptly investigated.

