

OPUS GENETICS, INC.
WHISTLEBLOWER POLICY

1. PURPOSE

Opus Genetics, Inc. (the “**Company**”), is committed to fostering a workplace conducive to open communication regarding the Company’s business practices and protecting individuals from unlawful retaliation and discrimination for proper and good faith disclosure or reporting of illegal or unethical conduct.

In an effort to further this commitment, this Whistleblower Policy (this “**Policy**”):

- (1) establishes a process for the receipt, retention and treatment of verbal or written reports received by the Company regarding accounting, internal controls, auditing matters, disclosure, fraud, retaliation and unethical business practices, whether submitted by Company employees or third parties (“**Reports**”);
- (2) provides Company employees and third parties a means to make Reports in a confidential and anonymous manner; and
- (3) demonstrates the Company’s intention to discipline any person determined to have engaged in retaliatory behavior.

This Policy shall be provided to Company employees and made generally available through the Company website.

2. RESPONSIBILITY

The Company has designated the Audit Committee of the Company’s board of directors (the “**Audit Committee**”) to be responsible for investigating Reports filed under this Policy and to coordinate any necessary Company action. Any Report received by a Company officer, director or employee should be immediately forwarded to the Compliance Officer (as defined in the Company’s Code of Business Conduct and Ethics) and the Chair of the Audit Committee.

3. TREATMENT AND RETENTION; CONFIDENTIALITY

All Reports will be addressed promptly, discreetly and professionally. Individuals may submit Reports anonymously, and even if a Report was not initially submitted anonymously, the individual may choose to remain anonymous going forward by notifying the Compliance Officer and the Chair of the Audit Committee. This confidential Report process may be used either to submit a new Report, or to address an employee’s previous Report, which such employee does not feel was adequately resolved.

The desire to remain anonymous will be respected. Discussions and documentation regarding Reports will be kept in strict confidence to the fullest extent possible, consistent with the Company’s need to investigate the Report and applicable law. Should the person submitting the Report identify himself or herself, the recipient of the Report will communicate to that individual

the steps that the Company will take to address the Report and the results of any Company-initiated action.

Reports will be reviewed by the Audit Committee and the Compliance Officer. The Audit Committee and the Compliance Officer will investigate each matter reported and take corrective and disciplinary actions, if appropriate, which may include, alone or in combination, a warning or letter of reprimand, demotion, loss of merit increase, bonus, stock options or other stock awards, suspension without pay or termination of employment.

All Report-related documentation shall be maintained in secured files and retained in accordance with the Company's record retention policy and applicable laws.

While the Company encourages individuals to raise concerns through internal reporting to the Company, nothing in this Policy restricts or limits your ability to report concerns directly to a regulatory agency about a possible violation of law or from exercising rights under any federal or state whistleblower statute.

4. RETALIATION

Retaliation against any individual that files a Report, voices a concern under this Policy, or participates in the investigation of such Report is strictly prohibited. Retaliation includes any unfavorable job action (such as termination, demotion, suspension, discipline, reduced hours, transfer or adverse compensation action), threat, harassment or other discrimination in the terms and conditions of employment. This prohibition extends to retaliation against individuals who report concerns to a supervisor or other person with authority within the Company, to an external regulatory or law enforcement agency, or who assist or participate in any manner in any investigation, proceeding or hearing conducted by any such agency. Employees determined by the Company to have engaged in retaliatory behavior or who fail to maintain an individual's anonymity, to the fullest extent possible consistent with the Company's need to investigate the Report and applicable law, may be subject to discipline, which could include termination of employment. Any employee who feels that he or she has been subjected to any behavior that violates this Policy should immediately report such behavior to the Compliance Officer and the Chair of the Audit Committee.

Anyone who knowingly files a misleading or false Report, or without a reasonable belief as to truth or accuracy, will not be protected by this Policy and may be subject to serious discipline, including termination of employment. However, a Report made in good faith shall not lose its protected status solely because the allegations are not ultimately substantiated.

5. AUDIT COMMITTEE REVIEW OF REPORTS

A summary of Reports received under this Policy will be communicated to the Audit Committee on a quarterly basis (or a more frequent basis should conditions warrant more timely action).

6. PROCEDURE FOR MAKING A COMPLAINT

Company stockholders, employees and other parties who desire to correspond with the Audit Committee regarding accounting, internal controls, auditing matters, disclosure, fraud, retaliation

and unethical business practices, may contact the Chair of the Audit Committee directly or do so by visiting the Company's whistleblower website at <https://www.whistleblowerservices.com/Opus> or calling 866-860-8108, where an anonymous message can be left. You may also contact the Compliance Officer or a supervisor or manager directly with any questions or concerns.

Reports should be factual rather than speculative or conclusory and should contain as much specific information as possible to allow for proper assessment. In addition, all Reports should contain sufficient corroborating information to support the commencement of an investigation. For example, the names of individuals suspected of violations, the relevant facts of the violations, how the complainant became aware of the violations, any steps previously taken by the complainant, who may be harmed or affected by the violations, and, to the extent possible, an estimate of the misreporting or losses to the Company as a result of the violations.

While complaints may be submitted at any time, concerns should be reported as soon as reasonably possible after becoming aware of the matter.

Amended: June 9, 2026