

HYPERION DEFI, INC.

EMPLOYEE COMPLAINT PROCEDURES FOR ACCOUNTING AND AUDITING MATTERS

Any employee of Hyperion Defi, Inc. and any subsidiaries (the “*Company*”) may submit a good faith complaint or concern regarding accounting, internal accounting control or auditing matters (“*Accounting Matters*”) to the management of the Company without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. The Company’s Audit Committee will oversee treatment of employee complaints or concerns in this area.

In order to facilitate the reporting of employee complaints or concerns, the Company’s Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints regarding Accounting Matters and (2) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

Receipt of Employee Complaints

- Employees with complaints or concerns regarding Accounting Matters may report their complaints or concerns to the Audit Committee by email or regular mail:

Hyperion Defi, Inc.
295 Madison Avenue, Suite 2400
New York, New York 10017
Attention: Audit Committee
Email: auditcommittee@hyperiondefi.com

- Employees also may forward complaints or concerns on a confidential or anonymous basis to the Audit Committee through our telephone hotline 866-235-9703 or through our secure web form available at <https://www.whistleblowerservices.com/HYPD>.

Scope of Matters Covered by These Procedures

These procedures relate to employee complaints or concerns with respect to any questionable accounting or auditing matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company's internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- deviation from full and fair reporting of the Company's financial condition.

Treatment of Complaints

- The Audit Committee shall receive a monthly report of the complaints received by whistleblowerservices.com, in a form to be agreed upon between the Chair of the Audit Committee.
- Upon receipt of a complaint or notification of a concern, the Audit Committee will (1) determine whether the complaint or concern actually pertains to Accounting Matters and (2) when possible, acknowledge receipt of the complaint or notice of the concern to the sender.
- Complaints or concerns relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by such persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
- The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to

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good faith reporting of complaints or concerns regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

Reporting and Retention of Complaints and Investigations

- The Audit Committee will maintain a log of all complaints and concerns, tracking their receipt, investigation and resolution. The aforementioned log, along with copies of complaints and notices of concerns, will be maintained in accordance with the Company's Code of Ethics.

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Adopted by the Board on April 16, 2018.

Amended and restated by the Board on December 16, 2020.

Amended and restated by the Board on December 5, 2022.

Amended and restated by the Board on March 24, 2026.