

**Supernus Pharmaceuticals, Inc. (the “Company”)  
Audit Committee  
Procedures for Handling Complaints**

**Statement of Purpose**

The Company strives to conduct all of its activities according to high ethical standards. Adherence to this goal is imperative in connection with the preparation of the Company’s financial statements. The Audit Committee of the Company’s Board of Directors has adopted these procedures for handling complaints to assist the Company in meeting its ethical and legal obligations in connection with its accounting and auditing practices.

**Scope of Matters Covered by These Procedures**

These procedures relate to concerns and complaints relating to any questionable accounting or auditing matters, including, without limitation, the following:

- (a) fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- (b) fraud or deliberate error in the recording and maintaining of financial records of the Company;
- (c) significant deficiencies in, or noncompliance with, the Company’s internal accounting controls that may result in a material weakness in the Company’s internal controls over financial reporting;
- (d) significant 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
- (e) deviation from full and fair reporting of the Company’s financial condition or results of operations.

**Employee Complaints**

(a) The Company encourages any employee who has a concern or complaint regarding questionable accounting or auditing matters to bring this concern to the attention of the Audit Committee. Generally, such concerns should first be raised with the Company’s Head of Internal Audit; however, if an employee is unsuccessful in resolving a concern through such channel or believes that the concern will not be adequately addressed through such channel, the employee should submit the concern directly to the Audit Committee. The Head of Internal Audit will communicate every concern or complaint received from an employee regarding the Company’s accounting or auditing practices to the Audit Committee.

(b) The names of the current members of the Audit Committee are listed on our Company’s Investor Relations website (<https://ir.supernus.com>). Concerns directed

to the Audit Committee should be submitted in writing via regular mail or e-mail to the Company's Head of Internal Audit. The Head of Internal Audit will deliver every written concern received from an employee regarding the Company's accounting or auditing practices to the Audit Committee. To ensure the writing is properly delivered to the Audit Committee, you are requested to label the correspondence "*Confidential for Audit Committee*".

- i. Mail may be sent to the Company's Head of Internal Audit at Supernus Pharmaceuticals, Inc., c/o: Head of Internal Audit, 9715 Key West Avenue, Rockville, Maryland, 20850.
- ii. The Head of Internal Audit's e-mail address is available on the Company's Intranet.

(c) Employees may submit concerns on a confidential, anonymous basis. If an employee does not want to be identified with the submission, he or she should not include his or her name in the correspondence but, instead, prominently indicate on the submission that it is a "*Confidential, Anonymous Employee Submission for Audit Committee*."

(d) The Company will not tolerate any form of retaliation against an employee (1) who submits a good faith complaint or concern about the Company's accounting or auditing practices or (2) who assists in an Investigation (as defined below) of the Company's accounting or auditing practices.

### **Director Complaints**

(a) Any director who has a concern regarding accounting or auditing practices should bring these concerns to the attention of the Audit Committee.

(b) A director serving on the Audit Committee should raise any such concerns at the first Audit Committee meeting held after he or she becomes concerned.

### **Other Complaints**

(a) The Company encourages any person who has a concern or complaint regarding questionable accounting or auditing matters to bring this concern to the attention of the Audit Committee. Concerns directed to the Audit Committee from persons who are not employees or directors of the Company should be submitted in writing via regular mail to the Company's Head of Internal Audit. The Head of Internal Audit will deliver every written concern received regarding the Company's accounting or auditing practices to the Audit Committee. To ensure the writing is properly delivered to the Audit Committee, you are requested to label the correspondence "*Confidential for Audit Committee*" and to mail it to the mailing address of the Head of Internal Audit set forth above.

(b) Any Company employee or director who receives a complaint regarding any questionable accounting or auditing matters must communicate the complaint to a member of the Audit Committee.

## **Processing Complaints**

(a) Promptly after receiving a concern or complaint regarding a questionable accounting or auditing matter, the Head of Internal Audit will communicate it to the Chair of the Audit Committee and the Company's corporate counsel.

(b) The Audit Committee will schedule a portion of each regularly scheduled Audit Committee meeting for discussion of recently received concerns and complaints. In addition, if a member of the Audit Committee receives a concern or complaint that in the judgment of such member warrants consideration by the Audit Committee prior to the next scheduled meeting, that member will attempt to convene a special meeting of the Audit Committee to discuss such concern or complaint prior to the next regularly scheduled meeting.

(c) If the Audit Committee concludes, based on a discussion of a concern or complaint, that such concern or complaint is baseless or frivolous, no further action will be taken, and the Audit Committee will document the basis for this conclusion.

(d) If the Audit Committee is not able to conclude that a concern or complaint is baseless or frivolous based on a discussion of such concern or complaint, it will consult with counsel to assist in conducting an investigation into the concern or complaint (an "Investigation"). The specific approach to investigating a particular concern or complaint will depend on facts and circumstances. To the extent the Audit Committee deems appropriate, the Audit Committee also may engage outside advisors to assist in an Investigation.

(e) If, following an Investigation, the Audit Committee determines that corrective action is appropriate, the Audit Committee will, to the extent it has the requisite authority, implement such corrective action on an expeditious basis and, to the extent the Audit Committee lacks the authority to implement such corrective action, it will recommend a course of action to the full Board of Directors.

(f) If, following an Investigation, the Audit Committee determines that no corrective action is appropriate, the Audit Committee will conclude the Investigation without implementing any corrective action, noting the basis for its determination.

## **Retention of Complaints**

The Head of Internal Audit will maintain a file of materials related to complaints concerning the Company's accounting or auditing practices. These materials will be retained for a period of five (5) years or such longer period required by law.

*Adopted October 30, 2024*