Supernus, Inc.
Audit Committee Charter

A. Purpose

The purpose of the Audit Committee (the "Committee") of Supernus, Inc. (the "Company") is to carry out the responsibilities delegated by the Company's Board of Directors (the "Board") as set forth in this Charter and any other activities consistent with this Charter, the Company's Certificate of Incorporation and Bylaws and governing law, as the Committee or the Board deems necessary or appropriate.

B. Composition

Membership

The Committee will consist of at least three members of the Board. The members of the Committee shall be appointed initially by the Board and then subsequently by the Board on the recommendation of the Nominating and Corporate Governance Committee and shall serve until their successors are duly elected and qualified or their earlier resignation or removal.

Any member of the Committee may be removed or replaced by the Board either acting on its own initiative or on the recommendation of the Nominating and Corporate Governance Committee.

The chair of the Committee (a "Chair") shall be elected by the full Board.

The Committee may, from time to time, delegate duties or responsibilities to subcommittees or to one member of the Committee.

Independence

Each member of the Committee must qualify as "independent" under the Securities Exchange Act of 1934, as amended (the "Exchange Act") and the listing standards of the Nasdaq Global Select Market ("Nasdaq").

Financial Expertise

Each member of the Audit Committee must be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement, and cash flow statement, and must not have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years. Additionally, the Audit Committee must have at least one member who has past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in the individual's financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities. At least one member of the Committee must be an "audit committee financial expert" as defined by and in accordance with the rules and regulations of the Securities and Exchange Commission ("SEC"). A person who satisfies this definition will also be presumed to have accounting or related financial management expertise.

C. Responsibilities

The principal responsibilities of the Committee are set forth in the Audit Committee Responsibilities Calendar attached hereto as Annex A.

D. Procedures; Meetings of the Committee

The Committee will meet as often as it determines is appropriate to carry out its responsibilities under this Charter, but not less frequently than four times per year. The Chair, in consultation with the appropriate members of the Company's Finance management, the Chief Audit Executive and the Company's independent registered public accounting firm (the "Independent Accounting Firm"), will determine the reasonable length of the Committee meetings and will set meeting agendas consistent with this Charter.

The Committee is governed by the same rules regarding meetings (including meetings in person, online or by telephone or other similar communications equipment), action without meetings, notice, waiver of notice, and quorum and voting requirements as are applicable to the Board. Minutes for all meetings of the Committee will be prepared to document the Committee's discharge of its responsibilities. The Committee will report to the full Board with respect to its meetings and provide the Board with a copy of the minutes of all Committee meetings.

The Committee has the power to investigate any matter brought to its attention, with full access to, but not limited to, all the Company books, records, facilities and employees. The Committee has the sole authority to select, retain, oversee and terminate consultants, legal counsel or other advisors (each, a "Consultant") to advise the Committee as it determines necessary or appropriate to carry out its duties, at the expense of the Company, and to approve the terms of any such engagement and the fees of any such Consultants. The Committee will also have the sole authority to determine the appropriate funding for payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

E. Limitations Inherent in the Committee's Role

It is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements are complete and accurate and are in accordance with generally accepted accounting principles and applicable rules and regulations. This is the responsibility of management and the Independent Accounting Firm. Furthermore, while the Committee is responsible for reviewing the Company's policies and practices with respect to risk assessment and management, it is the responsibility of the Chief Executive Officer and management to determine the appropriate level of the Company's exposure to risk. In exercising its business judgment, the Committee may rely on the information and advice provided by the Company's management, the Independent Accounting Firm and any other advisors to the Company or the Committee.

Effective: November 2, 2026

ANNEX A

AUDIT COMMITTEE RESPONSIBILITIES CALENDAR

	Responsibility	When Performed
Independent Accounting Firm Oversight		
1.	Appoint or replace the Independent Accounting Firm and approve the terms on which the Independent Accounting Firm is engaged for the ensuing fiscal year. The Independent Accounting Firm will report directly to, and be responsible to, the Committee.	Annually
2.	Appoint or replace, and approve the terms of engagement of, any other registered public accounting firm engaged by the Company or any of its subsidiaries for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company.	As needed
3.	Evaluate the Independent Accounting Firm's qualifications, performance, and independence, including that of the lead audit partner, and present the results of this evaluation to the full Board, assure the regular rotation of the lead audit partner at the Independent Accounting Firm and consider regular rotation of the accounting firm serving as the Company's Independent Accounting Firm. The evaluation will include obtaining a written report from the Independent Accounting Firm describing: a. The firm's internal quality control procedures; b. Any material issues raised by the most recent Public Company Accounting Oversight Board ("PCAOB") inspection, internal quality control review or peer review, as applicable, of the Independent Accounting Firm (including any unremediated deficiency disclosed in the Independent Accounting Firm's most recent Form QC) or by any inquiry or investigation by governmental or professional authorities within the past five years, concerning an independent audit or audits carried out by the Independent Accounting Firm and any steps taken to deal with those issues; and c. All relationships between the Independent Accounting Firm and the Company.	Annually
Internal Audit Oversight		
4.	Review the responsibilities, resources, functions, and performance of the Company's internal audit department and discuss any concerns with the Independent Accounting Firm.	Annually and as needed

	Responsibility	When Performed
5.	Review and approve the appointment or change of the Chief Audit Executive.	As needed
6.	Review and approve the annual internal audit plan and budget.	Annually
Financial Reporting Oversight		
7.	In advance of the annual audit, review with Finance management, the Independent Accounting Firm and the Chief Audit Executive: a. The objective and strategy of the audit and the audit scope and timing. b. The significant risks identified during the Independent Accounting Firm's risk assessment procedures. c. The use of internal audit and independent public accountants other than the Independent Accounting Firm. d. Any other matters that the Independent Accounting Firm must communicate to the Committee under applicable accounting or auditing standards.	Annually
8.	Following the completion of the annual audit, review with Finance management, the Independent Accounting Firm and the Chief Audit Executive: a. The results, including significant findings, of the annual audit and the adequacy of disclosures in the financial statements. b. The Company's accounting policies and practices and any alternative treatments of financial information. c. The Company's critical accounting estimates and related assumptions. d. Significant unusual transactions. e. The schedule of uncorrected misstatements or letter of unadjusted differences. f. The effect of regulatory and accounting initiatives and off-balance sheet structures on the Company's financial statements. g. Any special audit steps adopted in light of material control deficiencies. h. Any other matters that the Independent Accounting Firm must communicate to the Committee under applicable accounting or auditing standards.	Annually

	Responsibility	When Performed
9.	Review with Finance management, the Independent Accounting Firm, and the Chief Audit Executive: a. Significant findings by the Independent Accounting Firm during the year and management's responses. b. Any difficulties encountered in the course of the audit work of the Independent Accounting Firm, including any restrictions on the scope of their work or access to required information. c. Any disagreements that the Independent Accounting Firm or Chief Audit Executive have with management. d. Any communications between the audit team and the Independent Accounting Firm's national office respecting auditing or accounting issues presented by the engagement. e. Any changes required in planned scope of the audit plans of the Independent Accounting Firm.	As needed
10.	Review with Finance management, the Independent Accounting Firm and the Chief Audit Executive: a. The Company's annual assessment of the effectiveness of its internal controls over financial reporting (ICFR) and the Independent Accounting Firm's attestation. b. The adequacy of the Company's ICFR. c. Any "material weakness" or "significant deficiency" in the design or operation of ICFR and any steps taken to resolve the issue. d. Any fraud (regardless of materiality) involving management or other employees who have a significant role in ICFR. e. Changes in the Company's ICFR during the most recent fiscal quarter that have materially affected, or are reasonably likely to materially affect, such ICFR.	Quarterly
11.	Review with the Independent Accounting Firm any correspondence with regulators or governmental agencies, and any published reports that raise material issues, concerning the Company's financial statements or accounting policies.	Quarterly
12.	Review with Finance management any significant changes to GAAP policies or standards.	As needed

	Responsibility	When Performed
13.	Review with Finance management, the Independent Accounting Firm, and the Chief Audit Executive the annual audited financial statements and related disclosures under the "Management's Discussion and Analysis of Financial Condition and Results of Operations" ("MD&A") and recommend to the Board whether the Company's annual audited financial statements should be included in the Company's Form 10-K and whether the Form 10-K should be filed with the SEC.	Annually
14.	Review with Finance management, the Independent Accounting Firm, and the Chief Audit Executive the quarterly financial statements and related disclosures under MD&A.	Quarterly
15.	Provide a report required by Item 407(d) of Regulation S-K in the annual proxy statement that includes the Committee's review and discussion of required matters with management and the Independent Accounting Firm.	Annually
16.	Participate in a meeting among Finance management, the Chief Audit Executive and the Independent Accounting Firm before each earnings release to review: a. The Company's earnings press releases, including the type of information to be included and its presentation and the use of any pro forma, adjusted or other non-GAAP financial information, prior to public dissemination; and b. Any financial information and earnings guidance provided to analysts and ratings agencies, including the type of information to be disclosed and its presentation.	Quarterly
17.	In connection with each periodic report of the Company, review: a. Management's disclosure to the Committee and the Independent Accounting Firm under Section 302 of the Sarbanes-Oxley Act, including identified changes in ICFR. b. The contents of the Chief Executive Officer and the Chief Financial Officer certificates to be filed under Sections 302 and 906 of the Sarbanes-Oxley Act and the process conducted to support the certifications.	Quarterly

	Responsibility	When Performed
Enterprise Risk Management Oversight		
18.	Review and discuss the Company's program for enterprise risk assessment and risk management, and except as to those risks for which oversight has been assigned to other committees of the Board or retained by the Board, assess the steps management has taken to control such risk to the Company, including resiliency and disaster preparedness planning.	Annually and as needed
19.	Oversee the Company's program, policies, and procedures related to information security and data protection and related protocols for escalation to the Board.	Annually and as needed
20.	Meet with the Chief Legal Officer and outside counsel as appropriate and review legal and regulatory matters, including legal cases against or regulatory investigations of the Company and its subsidiaries, that could have a material impact on the Company's financial statements.	As needed
Compliance Oversight		
21.	Set clear hiring policies for the Company's hiring of employees or former employees of the Independent Accounting Firm who were engaged in the Company's account and ensure the policies comply with any regulations applicable to the Company.	As needed
22.	Establish and oversee the Company's Related Party Transactions Policy and make recommendations to the Board for modifications as appropriate, and review, approve and oversee any transaction between the Company and any related person (as defined in Item 404 of Regulation S-K) on an ongoing basis in accordance with the Company's Related Party Transactions Policy.	As needed
23.	Establish and oversee a policy designating permissible services that the Independent Accounting Firm and its affiliates may perform for the Company, providing for pre-approval of those services by the Committee subject to the de minimis exceptions permitted under applicable rules, and quarterly review of any services approved by any designated member under the policy and the firm's non-audit services and related fees.	Quarterly
24.	Develop, review, and oversee procedures for (i) receipt, retention, and treatment of complaints received by the Company regarding accounting, ICFR and auditing matters, and (ii) the confidential, anonymous submission of employee concerns regarding accounting or auditing matters.	Annually and as needed

	Responsibility	When Performed
Tax Oversight		
25.	Review with management the Company's policies and processes for tax planning and compliance.	Annually
Treasury Policy		
26.	Review with management the Company's Treasury Policy (including as to the Company's cash position, capital structure and strategies, financial and foreign currency policies, insurance coverage, and tax planning, and related delegated authorities)	Annually
Executive Sessions		
27.	Meet with the Independent Accounting Firm in executive session to discuss any matters the Committee or the Independent Accounting Firm believes should be discussed privately with the Committee.	Quarterly
28.	Meet with the Chief Audit Executive in executive session to discuss any matters the Committee or the Chief Audit Executive believes should be discussed privately with the Committee.	Quarterly
29.	Meet with Finance management in executive session to discuss any matters the Committee or Finance management believes should be discussed privately with the Committee.	As needed
30.	Meet with the Chief Legal Officer or the Chief Integrity & Compliance Officer in executive session to discuss any matters the Committee or the Chief Legal Officer or the Chief Integrity & Compliance Officer believes should be discussed privately with the Committee.	As needed
Committee Governance		
31.	Review the adequacy of the Charter and the Audit Committee Responsibilities Calendar and submit any proposed changes to the Board for approval.	Annually
32.	Review the Committee's own performance and report to the Board on the results of the review.	Annually