

EYEPOINT, INC.

AUDIT COMMITTEE CHARTER

1. Purpose

The purpose of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of EyePoint, Inc. (the “Company”) is to assist the Board with oversight of the Company’s accounting and financial reporting processes, including but not limited to: (a) its audit program; (b) the integrity of its financial statements; (c) the review and assessment of the qualifications and independence of the Company’s independent registered public accounting firm (the “Accounting Firm”); and (d) the preparation of reports required of the Committee under the rules of the Securities and Exchange Commission (“SEC”). The Committee is also responsible for (i) overseeing the establishment of effective internal controls and procedures intended to ensure the Company’s compliance with relevant accounting standards, financial reporting procedures and applicable financial and accounting-related laws and regulations, (ii) overseeing the Company’s risk assessment and risk management policies and programs, to the extent such risks relate to financial reporting, internal controls over financial reporting, and financial statement risks.

2. Composition

The Committee shall comprise at least three (3) members of the Board, as determined from time to time by resolution of the Board. The Chair of the Committee (the “Chair”) shall be designated by the Board.

Each member of the Committee shall (a) satisfy the independence requirements of the Sarbanes-Oxley Act of 2002, shall be an “independent director” as defined by Rule 5605(a)(2) of the Nasdaq Stock Market LLC (“Nasdaq”), and shall meet the criteria for independence set forth in Rule 10A-3(b)(1) under the Securities Exchange Act of 1934, as amended (the “Exchange Act”) (subject to the exemptions provided in Rule 10A-3(c)), as such requirements and criteria are interpreted by the Board in its business judgment, and (b) be otherwise free from any relationship that, in the judgment of the Board, would interfere with his or her exercise of business judgment as a Committee member; and the Board shall annually review the Committee’s compliance with such requirements. No member of the Committee may sit on the audit committees of more than three other public companies.

Members of the Committee shall be versed in reading and understanding financial statements, including the Company’s consolidated balance sheets, consolidated statements of comprehensive (loss) income, consolidated statements of stockholders’ equity and consolidated statements of cash flows. At least one member of the Committee must have past employment experience in finance or accounting, requisite professional certification in accounting or other comparable experience or background that demonstrates financial sophistication. At least one member of the Committee must be an “audit committee financial expert” as defined in Item 407(d)(5)(ii) of Regulation S-K. A person who satisfies this definition of audit committee financial expert will also be presumed to have financial sophistication. In addition, no member of the Committee may

have participated in the preparation of financial statements for the Company or any current subsidiary of the Company during the past three years.

The members of the Committee will be appointed by and serve at the discretion of the Board based on recommendations from the Governance and Nominating Committee of the Board, which shall receive recommendations from the Chair of the Board. If a member of the Committee ceases to be a member of the Board, such individual's appointment to the Committee shall immediately be terminated. Any vacancy on the Committee shall be filled by the Board. No member of the Committee shall be removed except by the Board. The Board may remove any member from the Committee at any time, with or without cause.

3. Meetings of the Committee

The Committee shall hold regularly scheduled meetings and such special meetings as circumstances dictate. It shall meet separately, at least quarterly, with management and with the Accounting Firm to discuss results of examinations, or discuss any matters that the Committee or any of these persons or firms believe should be discussed privately. The Committee may meet with the Accounting Firm, internal auditors (or other personnel responsible for the Company's internal audit function) and management in separate executive sessions with such frequency as it determines to discuss any matters that the Committee or these groups believe should be discussed privately.

A majority of the members of the Committee present in person or by means of a conference telephone shall constitute a quorum. Formal action to be taken by the Committee shall be by unanimous written consent or by the affirmative vote of at least a majority of the members of the Committee present (in person or by telephone conference call) during a meeting at which a quorum is present, unless the concurrence of a greater proportion is required for such action by the Company's bylaws or any other applicable policy or procedure approved by the Board.

The Chair shall be responsible for calling the meetings, establishing the agenda and supervising the conduct thereof.

The Committee shall maintain written minutes or other records of its meetings and activities. Minutes of each meeting of the Committee shall be distributed to each member of the Committee. The Secretary of the Company shall retain the original signed minutes for filing with the corporate records of the Company.

The Chair of the Committee shall report to the Board following meetings of the Committee and as otherwise requested by the Chair of the Board.

4. Responsibilities of the Committee

The function of the Committee is oversight. While the Committee has the responsibilities set forth in this Charter, it is not the responsibility 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 U.S. generally accepted accounting principles ("GAAP"). This is the responsibility of management and the Accounting Firm. The Accounting Firm is responsible for performing independent audits of the Company's consolidated financial statements in accordance

with GAAP and for issuing reports thereon. The Committee has direct and sole responsibility for the appointment, compensation, oversight and replacement, if necessary, of the Accounting Firm, including the resolution of disagreements between management and the Accounting Firm regarding financial reporting. The Accounting Firm shall report directly to and be ultimately accountable to the Committee. The Accounting Firm shall prepare and issue audit reports and perform audit, review and attest services for the Company, as requested, under the oversight of the Committee. The Committee shall have the ultimate authority to approve the Accounting Firm's audit engagement fees and terms, with the costs of all engagement to be borne by the Company.

Each member of the Committee shall be entitled to rely on (i) the integrity of those persons and organizations within and outside the Company that it receives information from and (ii) the accuracy of the financial and other information provided to the Committee by such persons or organizations absent actual knowledge to the contrary (which shall be promptly reported to the Board).

5. Duties and Proceedings of the Committee

The Committee shall assist the Board in fulfilling its oversight responsibilities by accomplishing the following:

5.1 Oversight of the Accounting Firm.

(a) Annually evaluate, determine the selection of, and if necessary, determine the replacement of or rotation of, the Accounting Firm, including the experience and qualifications of the senior members of the Accounting Firm performing services for the Company.

(b) Approve or pre-approve all auditing services (including comfort letters and statutory audits) and all permitted non-audit services by the Accounting Firm. Such pre-approval may be given as part of the Committee's approval of the scope of the engagement of the Accounting Firm or on an engagement-by-engagement basis or pursuant to pre-established policies. In addition, the authority to pre-approve non-audit services may be delegated by the Committee to one or more of its members, but such member's or members' non-audit service approval decisions must be reported to the full Committee at its next regularly scheduled meeting.

(c) Review, evaluate and discuss formal reports, at least annually, from the Accounting Firm regarding that firm's independence, including a delineation of all disclosed relationships or services between the Accounting Firm and the Company that may impact the objectivity and independence of the Accounting Firm; and oversee the independence of the Accounting Firm.

(d) Review and evaluate the lead partner of the Accounting Firm. Ensure that the lead audit partner having primary responsibility for the audit and the reviewing audit partner of the Accounting Firm are rotated at least every five years.

(e) Establish hiring policies for employees or former employees of the Accounting Firm.

(f) At least annually, receive a report, orally or in writing, from the Accounting Firm detailing the firm's internal quality control procedures and any material issues raised by Accounting Firm's internal quality control review, peer review or any governmental or other professional inquiry, such as by the Public Company Accounting Oversight Board, performed within the past five years and any remedial actions implemented by the Accounting Firm.

(g) On an ongoing basis, review all proposed related-party transactions for potential conflict-of-interest situations and approve (or not approve) such proposals in the Committee's discretion in accordance with the standards set forth in the Company's Related Party Transaction Policy.

(h) Keep the Accounting Firm informed of the Committee's understanding of the Company's relationships and transactions with related parties that are significant to the Company, and review and discuss the Accounting Firm's evaluation of the Company's identification of, accounting for, and disclosure of its relationships and transactions with related parties, including any significant matters arising from audits of the Company's relationships and transactions with related parties.

5.2 Oversight of Audit Process.

(a) Review with the Accounting Firm the overall scope and plans for audits, including authority and organizational reporting lines and adequacy of staffing and compensation. Review with the Accounting Firm any difficulties or problems that the Accounting Firm may have encountered in the course of its audit work, as well as management's responses to such problems and/or difficulties, including but not limited to: (i) any restrictions on the scope of activities or access to requested information; and (ii) any significant disagreements with management. Review with the Accounting Firm: (i) any accounting adjustments that were noted or proposed by the Accounting Firm but that were "passed" (as immaterial or otherwise), (ii) any communications between the audit team and the Accounting Firm's national office respecting auditing or accounting issues presented by the engagement, (iii) any "management" or "internal control" letter or schedule of unadjusted differences issued, or proposed to be issued, by the Accounting Firm to the Company, and (iv) any other material written communication provided by the Accounting Firm to management.

(b) Review and discuss the following with management and the Accounting Firm: (i) the Company's annual audited financial statements (including, without limitation, the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations"); (ii) the required management certifications to be included in or attached as exhibits to the Company's annual report on Form 10-K or quarterly report on Form 10-Q, as applicable; (iii) the form of audit opinion to be issued by the Accounting Firm on the audited financial statements; (iv) any unusual or non-recurring items; (v) the nature and substance of significant reserves; (vi)

the adequacy of internal controls; (vii) any critical audit matters; and (viii) other matters that the Committee deems material, prior to the public release of such information. Obtain from the Accounting Firm assurance that the annual financial audit was conducted in a manner consistent with Section 10A of the Exchange Act. Recommend to the Board whether the annual audited financial statements should be included in the Company's Annual Report on Form 10-K.

(c) Prior to the public release of such information, review and discuss the following with management and the Accounting Firm: (i) the Company's quarterly financial statements (including, without limitation, the Company's disclosure under "Management's Discussion and Analysis of Financial Condition and Results of Operations"); (ii) the results of the Accounting Firm's reviews of the quarterly financial statements; and (iii) other matters that the Committee deems material.

(d) Review and discuss with management and the Accounting Firm the Company's system of internal control over financial reporting and its financial and critical accounting policies. Assess significant deficiencies or material weaknesses that have been identified in the design or operation of, and any material changes in, the Company's processes, controls and procedures relating to financial reporting and any special audit steps adopted in light of any material control deficiencies. Review and oversee responsive activities related to allegations of fraud involving management or other employees with a significant role in such processes, controls and procedures relating to financial reporting.

(e) Receive and review reports of the Accounting Firm discussing (i) all critical accounting policies and practices used in the preparation of the Company's financial statements, (ii) all alternative treatments of financial information within GAAP that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the Accounting Firm, and (iii) other material written communications between the Accounting Firm and management, such as any management letter or schedule of unadjusted differences.

(f) Discuss with management and the Accounting Firm any changes in Company's critical accounting policies and the effects of alternative GAAP methods, off-balance sheet structures and regulatory and accounting initiatives.

(g) Discuss with management and the Accounting Firm their judgment about the quality of accounting policies, the reasonableness of significant judgments and the clarity of disclosures in the financial statements.

(h) Review, or establish standards for, the type of information and the type of presentation of such information to be included in earnings press releases and earnings guidance provided to analysts and rating agencies.

(i) Review material pending legal proceedings involving the Company and other contingent liabilities to the extent they may materially impact the Company's financial statements.

(j) Discuss with the Accounting Firm the matters required to be communicated to audit committees in accordance with Auditing Standard No. 1301, Communications with Audit Committees.

(k) Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submissions by employees of concerns regarding questionable accounting or accounting matters.

5.3 Financial Risk Oversight

(a) Oversee the Company's policies, if any, with respect to risk assessment and risk management to the extent such risks relate to financial reporting, internal controls over financial reporting, and financial statement risk exposure. This includes periodic discussion with management, the Accounting Firm, and, as appropriate, external advisors regarding: (i) financial risk exposures and the steps management has taken to monitor and control such exposures; (ii) risks related to internal controls over financial reporting; and (iii) enterprise risks that can materially impact the Company's financial statements or financial condition.

(b) Review and discuss with management the Company's disclosures regarding cybersecurity and other technology risks as required by SEC rules, solely to the extent such disclosures relate to financial reporting and controls. More specifically, the Committee shall receive quarterly cybersecurity updates focused on controls affecting financial reporting. The Committee shall also receive an annual comprehensive cybersecurity report that includes IT control testing results, remediation plans, and any matters that could materially affect the Company's financial statements. Further, in addition to periodic cybersecurity updates, cybersecurity incidents that may materially affect the Company's financial statements or internal controls shall be promptly reported to the Audit Committee.

5.4 Other Responsibilities.

(a) Review the adequacy of this audit committee charter annually and submit charter to Board for approval.

(b) Prepare a report for inclusion in the Company's annual proxy statement as required by the rules of the SEC.

(c) Put in place an appropriate control process for reviewing and approving the Company's internal transactions and accounting.

(d) Report to the Board on a regular basis.

(e) Annually perform, or participate in, an evaluation of the performance of the Committee, the results of which shall be presented to the Board.

(f) Perform any other activities consistent with the Company's certificate of

incorporation, Bylaws and governing law as the Board or the Committee shall deem appropriate.

6. Authority and Resources of the Committee

The Committee has the authority to retain legal, accounting or other experts that it determines to be necessary to carry out its duties. It also has authority to determine compensation for such advisors as well as for the Accounting Firm. The Committee may determine appropriate funding needs for its own ordinary administrative expenses that are necessary and appropriate to carrying out its duties.

The Committee shall have unrestricted access to the Company's employees, the Accounting Firm, internal auditors (or other personnel responsible for the Company's internal audit function) and internal and external legal counsel, and may require any employee or representative of the Company to attend meetings of the Committee or to meet with any members of the Committee or any representative of the Committee's counsel, advisors or experts.

Except as expressly set forth in this Charter or the Company's Bylaws, or as otherwise provided by law or the rules of Nasdaq, the Committee shall establish its own rules and procedures.

7. Subcommittees

Subject to applicable law and Nasdaq rules, the Committee shall have the authority to delegate any of its responsibilities, along with the authority to take action in relation to such responsibilities, to one or more subcommittees as the Committee may deem appropriate in its sole discretion. Subject to applicable law and Nasdaq rules, the Chair may represent the entire Committee, as a subcommittee, with respect to functions of the Committee undertaken between meetings. Any actions of a subcommittee shall be presented to the full Committee at its next scheduled meeting.

8. Disclosure of Charter

This Charter shall be made available on the Company's website at <http://www.eyepoint.bio> and to any stockholder who otherwise requests a copy.

As amended and restated February 25, 2026