

Whistleblower Policy for Accounting and Auditing Matters

of Oculis Holding AG

approved by the Board of Directors on January 5, 2023 and effective as of March 2, 2023

Whistleblower Policy for Accounting and Auditing Matters

Statement of Policy

Oculus Holding AG (the "**Company**") is committed to complying with all laws and regulations that govern our business, including those that govern our accounting and auditing practices. We encourage open discussion within the workplace of our business practices. We will not tolerate conduct that is in violation of laws and regulations. If an employee of the Company has a good faith complaint regarding a possible violation of law, regulation or policy (except for complaints under any of the Company's discrimination or harassment policies, which should be reported and handled in accordance with those policies), including with regard to accounting or auditing matters, we expect the employee to immediately report the complaint in accordance with this policy.

Other third parties, such as vendors, collaborators or partners also may report a good faith complaint regarding accounting or auditing matters in accordance with this policy.

The Audit Committee of our Board of Directors (the "**Audit Committee**") has established these procedures to facilitate the reporting of complaints regarding accounting or auditing matters. The procedures govern (i) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters and (ii) the confidential, anonymous submission of concerns regarding questionable accounting or auditing matters. This policy is a supplement to our Code of Business Conduct and Ethics and should be read in conjunction therewith.

Scope of Accounting Matters Covered by Policy

This policy covers complaints relating to accounting matters, including the following:

- fraud, deliberate error, gross negligence or recklessness in the preparation, evaluation, review or audit of the financial statements of the Company;
- fraud, deliberate error, gross negligence or recklessness in the recording and maintaining of financial records of the Company;
- deficiencies in, or noncompliance with, our internal accounting controls;
- misrepresentation or false statement to management, regulators, the outside auditors or others by a senior officer, accountant or other employee regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- any other deviation from full and fair reporting of our results or financial condition.

Policy of Non-Retaliation

The Company will not retaliate against any individual, and will not permit retaliation by any employee of the Company against any individual, for raising a good-faith concern regarding non-compliance with this policy. Also, the Company will not retaliate against any individual, and will not permit retaliation by any employee of the Company against any individual, for participating in the investigation of any such complaint. If any employee believes that he or she has been subjected to any such retaliation, or the threat of it, he or she may file a complaint with our Audit Committee Chair. We will take appropriate corrective action if an employee has experienced retaliation in violation of this policy.

Code Compliance Officer and Audit Committee Chair

The Board has appointed a Code Compliance Officer who is responsible for certain aspects of administering this policy. Our Code Compliance Officer is the Chief Executive Officer who may be reached at legal@oculis.com. Our Board has also designated the Audit Committee Chair as the person responsible for receiving, reviewing

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and then investigating (under the direction and oversight of the Audit Committee) complaints under this policy. Our Audit Committee Chair may be reached by calling or emailing the Compliance Hotline as provided below. If an employee has a complaint covered by this policy, he or she must report such matter to our Audit Committee Chair. If the suspected violation involves our Audit Committee Chair, the employee must instead report the suspected violation to our Chief Executive Officer or another member of the Audit Committee.

Anonymous Reporting of Complaints

We have also established a procedure under which complaints regarding accounting matters may be reported anonymously. Employees may anonymously report these concerns by either (i) leaving an anonymous message via a toll free telephone call to our Compliance Hotline at +1 833-458-1918, (ii) filing a claim on a secured web-based form available at <https://www.whistleblowerservices.com/oculis>, or (iii) delivering the complaint anonymously via regular mail to the Audit Committee Chair at Oculis Holding AG, Bahnhofstrasse 7, CH-6300, Zug, Switzerland, Attention: Audit Committee Chair.

Employees should make every effort to report their concerns either directly to the Audit Committee Chair (or another member of the Audit Committee, if appropriate) or anonymously using one or more of the methods specified above. The complaint procedure is specifically designed so that employees have a mechanism that allows the employee to bypass a supervisor he or she believes is engaged in prohibited conduct under this policy. Anonymous reports should be factual, instead of speculative or conclusory, and should contain as much specific information as possible to allow the Audit Committee Chair and other persons investigating the report to adequately assess the nature, extent and urgency of the allegations.

Policy for Receiving and Investigating Complaints

Upon receipt of a complaint, the Audit Committee Chair will determine whether the information alleged in the complaint pertains to an accounting, internal accounting control or audit matter. The Audit Committee will be notified promptly of all complaints that pertain to an accounting, internal accounting control or audit matter and will determine the planned course of action. Complaints regarding matters other than accounting, internal accounting control or audit will be investigated by the Audit Committee Chair or other appropriate person designated by the Audit Committee Chair.

Initially, the Audit Committee will determine if there is an adequate basis for an investigation. If so, the Audit Committee Chair will appoint one or more internal or external investigators to promptly and fully investigate the claim(s) under the direction and oversight of the Audit Committee. The Audit Committee may also appoint other persons to provide direction and oversight of the investigation. The Audit Committee Chair or Code Compliance Officer, as appropriate, will confidentially inform the reporting person (if his or her identity is known) that the complaint was received and whether an investigator has been assigned.

Confidentiality of the employee submitting the complaint will be maintained to the fullest extent possible, consistent with the need to conduct an adequate investigation. However, the Company may find it necessary to share information on a "need to know" basis in the course of any investigation.

If the investigation confirms that a violation has occurred, the Company will promptly take appropriate corrective action with respect to the allegations and any employees who violated this policy (who may face disciplinary action up to and including termination of employment). Further, in appropriate circumstances, the matter may be referred to governmental authorities that may investigate and initiate civil or criminal proceedings.

Retention of Complaints

The Audit Committee Chair, with the assistance of the Code Compliance Officer as appropriate, will maintain a log of all complaints, tracking their receipt, investigation and resolution, and will prepare a periodic summary report for each member of the Audit Committee. Each member of the Audit Committee will have access to the

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log and the Audit Committee Chair may provide access to the log to other personnel involved in the investigation of complaints. Copies of the log and all documents obtained or created in connection with any investigation will be maintained in accordance with any established document retention policy.