

SIGHT SCIENCES, INC.

CODE OF BUSINESS CONDUCT AND ETHICS

I. INTRODUCTION

A. Purpose

This Code of Business Conduct and Ethics¹ (the “*Code*”) contains general guidelines for conducting the business of Sight Sciences, Inc. (the “*Company*” or “*we*”) consistent with the highest standards of business ethics. The Company expects you comply with this Code and all applicable laws, rules, regulations, industry codes, and with all Company policies and procedures. To the extent this Code requires a higher standard than required by commercial practice or applicable laws, rules, industry codes, or regulations, the Company adheres to these higher standards.

This Code applies to all of our directors, officers and other employees. We refer to all officers and other employees covered by this Code as “Company employees” or simply “employees,” unless the context otherwise requires. Officers include both senior management of the Company as well as executive officers as defined by Item 401(b) of Regulation S-K of the Securities Exchange Act of 1934. In this Code, we refer to our principal executive officer, principal financial officer, principal accounting officer and controller, or persons performing similar functions, as our “principal financial officers.”

B. Seeking Help and Information

This Code is not intended to be a comprehensive rulebook and cannot address every situation that you may face. If you feel uncomfortable about a situation or have any doubts about whether it is consistent with the Company’s ethical standards, seek help. We encourage you to contact your supervisor for help first. If your supervisor cannot answer your question or if you do not feel comfortable contacting your supervisor, contact a member of the Human Resources, Legal, or Compliance Departments. The Company has also established an Ethics Hotline that is available 24 hours a day, 7 days a week, by telephone at **(833) 624-0284** or on the Internet at **sightsciences.ethicspoint.com**. You may remain anonymous and will not be required to reveal your identity through the Ethics Hotline, although providing your identity may assist the Company in addressing your questions or concerns.

C. Reporting Violations of the Code

All employees and directors have a duty to report any known or suspected misconduct or violation of this Code, including violations of Company policies or procedures, laws, rules, regulations or industry codes of ethic that apply to the Company. If you know of or suspect misconduct or a violation of this Code, immediately report the conduct to your supervisor, a member of the Company’s Human Resources, Legal, or Compliance Department, or through the

¹ This Code is intended to take the place of and replace in all respects the Company’s previous Code of Ethics related to all topics covered herein.

Ethics Hotline. All reports of known or suspected violations of the law or this Code will be handled sensitively, with discretion and the Company will endeavor to protect your confidentiality to the extent possible, consistent with applicable laws and the Company's need to investigate your concern.

It is Company policy that any employee or director who violates this Code, or any Company policy or procedure, will be subject to appropriate discipline, which may include, for an employee, termination of employment or, for a director, a request that such director resign from the Board of Directors of the Company (the "**Board of Directors**"). This determination will be based upon an inquiry or investigation of the facts and circumstances of each particular situation. If you are accused of violating this Code, you will be given an opportunity to present your version of the facts prior to any determination of appropriate discipline. Employees and directors who violate the law or this Code may expose themselves to substantial civil damages, criminal fines and prison terms. The Company may also face substantial fines and penalties and may incur damage to its reputation and standing in the community. Your conduct as a representative of the Company, if it does not comply with the law or with this Code, can result in serious consequences for both you and the Company.

D. Policy Against Retaliation

The Company has a strict zero tolerance policy against any form of retaliation against an employee or director who, in good faith, seeks help or reports known or suspected violations. Any reprisal or retaliation against an employee or director because the employee or director, in good faith, sought help or filed a report will be subject to disciplinary action, including potential termination of employment. Please note that employees or directors who file reports or provide evidence which they know to be false or without a reasonable belief in the truth and accuracy of such information will not be protected by this Code, and may be subject to disciplinary action, including termination of employment.

E. Waivers of the Code

A request for any waiver of this Code for our directors, executive officers or other principal financial officers must be made in writing and be granted only by our Board of Directors and will be disclosed to the public as required by law or the rules of The Nasdaq Stock Market LLC, when applicable. Waivers of this Code for all other employees must be made in writing and may be granted only by our Chief Executive Officer or the head of Compliance and will be reported to our Audit Committee.

II. CONFLICTS OF INTEREST

A. Identifying Potential Conflicts of Interest

Employees, officers and directors must act in the best interests of the Company. You must refrain from engaging in any activity or having a personal interest that presents an actual "conflict of interest" and seek to avoid even the appearance of a conflict of interest. A conflict of interest occurs when your personal interest interferes with the interests of the Company. A conflict of interest can arise whenever you, as an employee, officer or director, take action or

have an interest that prevents you from performing your Company duties and responsibilities honestly, objectively and effectively.

Identifying potential conflicts of interest may not always be clear-cut. The following situations might reasonably be expected to give rise to a conflict of interest and should be identified to, and addressed by, the Compliance Department or the Board of Directors:

- Outside Employment. An employee being employed by, serving as a director of, or providing any services to a company that the individual knows or suspects is a material customer, supplier or competitor of the Company (other than services to be provided as part of an employee's job responsibilities for the Company).
- Improper Personal Benefits. An employee or director obtaining any material (as to him or her) personal benefits or favors because of his or her position with the Company. Please see "Gifts and Entertainment" below for additional guidelines in this area.
- Financial Interests. An employee having a "material interest" (ownership or otherwise) in any company that the individual knows or suspects is a material customer, supplier or competitor of the Company and using his or her position to influence a transaction with such company. Whether an employee has a "material interest" will be determined by the Legal Department or the Board of Directors, as applicable, in light of all of the circumstances, including consideration of the relationship of the employee to the customer, supplier or competitor, the relationship of the employee to the specific transaction and the importance of the interest to the employee having the interest.
- Loans or Other Financial Transactions. An employee or director obtaining loans or guarantees of personal obligations from, or entering into any other personal financial transaction with, any company that the individual knows or suspects is a material customer, supplier or competitor of the Company. This guideline does not prohibit arms-length transactions with banks, brokerage firms or other financial institutions.
- Service on Boards and Committees. An employee or director serving on a board of directors or trustees or on a committee of any entity (whether profit or not-for-profit) whose interests reasonably would be expected to conflict with those of the Company.
- Close Personal Relationships and Actions of Family Members. The actions of family members, or having close personal relationships with customers, outside the workplace may also give rise to the conflicts of interest described above because they may influence an employee's or director's objectivity in making decisions on behalf of the Company, or could have an improper impact on an employees' compensation. For purposes of this Code, "family members" include your spouse

or life-partner, brothers, sisters, parents, in-laws and children whether such relationships are by blood or adoption.

For purposes of this Code, a company is a “material” customer if the customer has made payments to the Company in the past year in excess of \$200,000 or 5% of the Company’s gross revenues, whichever is greater. A company is a “material” supplier if the supplier has received payments from the Company in the past year in excess of \$200,000 or 5% of the supplier’s gross revenues, whichever is greater. If you are uncertain whether a particular company is a material customer or supplier, please contact the Company’s Legal Department for assistance.

B. Disclosure of Conflicts of Interest

The Company requires that employees and directors disclose any situation that reasonably would be expected to give rise to a conflict of interest. If you suspect that you have a situation that could give rise to a conflict of interest, or something that others could reasonably perceive as a conflict of interest, you must report it in writing to your supervisor or the Company’s People Department, Compliance or Legal Department, or if you are a director or executive officer, to the Board of Directors. The Company’s Legal Department or the Board of Directors, as applicable, will work with you to determine whether you have a conflict of interest and, if so, how best to address it. All transactions that would give rise to a potential or actual conflict of interest involving a director, executive officer or principal financial officer must be approved by the Board of Directors, and any such approval will not be considered a waiver of this Code.

III. CORPORATE OPPORTUNITIES

As an employee or director of the Company, you have an obligation to advance the Company’s interests when the opportunity to do so arises. If you discover or are presented with a business opportunity through the use of corporate property or information or because of your position with the Company, you should first present the business opportunity to the Company before pursuing the opportunity in your individual capacity. No employee or director may use corporate property, information or his or her position with the Company for personal gain while employed by us or, for a director, while serving on our Board of Directors.

You should disclose to your supervisor the terms and conditions of each business opportunity covered by this Code that you wish to pursue. Your supervisor will contact the Company’s Legal Department and the appropriate management personnel to determine whether the Company wishes to pursue the business opportunity. If the Company waives its right to pursue the business opportunity, you may pursue the business opportunity on the same terms and conditions as originally proposed and consistent with the other ethical guidelines set forth in this Code.

IV. CONFIDENTIAL INFORMATION

Employees and directors have access to a variety of confidential information regarding the Company. Confidential information includes all non-public information (regardless of its source) that might be of use to competitors, or, if disclosed, harmful to the Company or its collaborators, customers, or suppliers. Employees and directors have a duty to safeguard all

confidential information of the Company or third parties with which the Company conducts business, except when disclosure is authorized or legally mandated. The unauthorized (e.g., without proper prior written approval) collection, use, or disclosure of any confidential information of the Company or any third party, including the unauthorized disclosure or use of the confidential information of a previous employer, is prohibited.

Additionally, employees and directors should take appropriate precautions to ensure that confidential or sensitive business information, whether it is proprietary to the Company or another company, is not used by or communicated within the Company, except to employees and directors who have a legitimate need to know such information to perform their responsibilities for the Company. An employee's and director's obligation to protect confidential information continues after he or she leaves the Company. Unauthorized disclosure or use of confidential information could cause competitive harm to the Company or its collaborators, customers or suppliers and could result in legal liability to you and the Company.

Any questions or concerns regarding whether disclosure of Company information is legally mandated should be promptly referred to the Company's Legal Department.

V. COMPETITION AND FAIR DEALING

All employees should endeavor to deal fairly with fellow employees and with the Company's collaborators, licensors, customers, suppliers and competitors. Employees should not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair-dealing practice. In order to successfully compete in the market, we need to understand our evolving industry and our competitors. However, we must be responsible and ethical when collecting and using confidential information of other companies.

Employees should maintain and protect any intellectual property licensed from licensors with the same care as they employ with regard to Company-developed intellectual property. Employees should also handle the nonpublic information of our collaborators, licensors, suppliers and customers responsibly and in accordance with our agreements with them, including information regarding their technology and product pipelines.

VI. GIFTS AND ENTERTAINMENT

The giving and receiving of modest gifts is a common business practice. Appropriate business gifts and entertainment are welcome courtesies designed to build relationships and understanding among business partners. Gifts and entertainment, however, should not compromise, or appear to compromise, your ability to make objective and fair business decisions. In addition, it is important to note that the giving and receiving of gifts are subject to a variety of laws, rules and regulations applicable to the Company's operations. These include, without limitation, laws covering the sale and marketing of products, bribery, corruption, and kickbacks. You are expected to understand and comply with all laws, rules and regulations that apply to your job position. For additional information regarding the Company's policies related to gifts and entertainment, please see the Company's Global Anti-Bribery and Anti-Corruption Policy and the Company's Global Principles for Interacting with Healthcare Professionals.

VII. COMPANY RECORDS

Accurate and reliable records are crucial to our business. Our records are the basis of our earnings statements, financial reports, regulatory submissions and many other aspects of our business and guide our business decision-making and strategic planning. Company records include financial records, personnel records, records relating to our technology and product development, clinical development, customer collaborations, manufacturing and regulatory submissions and all other records maintained in the ordinary course of our business.

All Company records must be complete, accurate and reliable in all material respects. Each employee and director must follow any formal document retention policy of the Company with respect to Company records within such employee's or director's control. Employees must not destroy records that are potentially relevant to a violation of the law, any litigation, or any pending, threatened, or foreseeable government investigation or proceeding. It is a crime to alter, destroy, modify or conceal documentation or other objects that are relevant to a government investigation, or to otherwise obstruct, influence or impede an official proceeding. Please contact your supervisor or the Company's Legal Department to obtain a copy of any such policy or with any questions concerning any such policy.

VIII. PROTECTION AND USE OF COMPANY ASSETS

Employees should protect the Company's assets and ensure their efficient use for legitimate business purposes only and not for any personal benefit or the personal benefit of anyone else. Assets come in many forms, such as: physical assets (e.g., office supplies, computer equipment, documents); electronic assets (e.g., data and files contain in our systems and servers); financial assets (e.g., money); information assets (e.g., employee or customer data); intangible assets (e.g., copyrights, trademarks, our brand and reputation). Theft, loss, damage, unauthorized or improper use, and waste of Company assets can have a direct impact on the Company's financial performance. The use of Company funds or assets, whether or not for personal gain, for any unlawful or improper purpose is prohibited.

On a daily basis, information about the Company, our business partners, patients and other third parties, crosses through our systems. We are committed to ensuring that the information going through our systems is collected and used properly and remains secure. We must pay close attention to how this information is used, how we secure our systems—including passwords—and work together to make sure that we use our business systems carefully.

Employees should be aware that Company property includes all data and communications transmitted or received to or by, or contained in, the Company's electronic or telephonic systems. Company property also includes all written communications. The Company reserves the right to inspect and/or confiscate its equipment at any time without notice to employees. Employees and other users of the Company's systems or its property should have no expectation of privacy with respect to these communications and data. To the extent permitted by law, the Company has the ability, and reserves the right, to monitor all electronic and telephonic communication. These communications may also be subject to disclosure to law enforcement or government officials.

IX. ACCURACY OF FINANCIAL REPORTS AND OTHER PUBLIC COMMUNICATIONS

As a public company we are subject to various securities laws, regulations and reporting obligations. Both federal law and our policies require the disclosure of accurate and complete information regarding the Company's business, financial condition and results of operations. Inaccurate, incomplete or untimely reporting will not be tolerated and can severely damage the Company and result in legal liability.

The Company's principal financial officers and other employees working in the finance department have a special responsibility to ensure that all of our financial disclosures are full, fair, accurate, timely and understandable. These employees must understand and strictly comply with generally accepted accounting principles and all standards, laws and regulations for accounting and financial reporting of transactions, estimates and forecasts.

X. COMPLIANCE WITH LAWS AND REGULATIONS

Each employee and director has an obligation to comply with all laws, rules and regulations applicable to the Company's operations. These include, without limitation, laws covering bribery and kickbacks, the development, testing, approval, manufacture, marketing and sale of our products and product candidates, copyrights, trademarks and trade secrets, information privacy, insider trading, illegal political contributions, antitrust prohibitions, foreign corrupt practices, offering or receiving gratuities, environmental hazards, employment discrimination or harassment, occupational health and safety, false or misleading financial information or misuse of corporate assets. You are expected to understand and comply with all applicable laws, rules and regulations that apply to your job position. If any doubt exists about whether a course of action is lawful, you should seek advice from your supervisor or a member of the Company's Compliance or Legal Departments.

A. The Food, Drug and Cosmetic Act and Interactions with the Food And Drug Administration

The Company's products, product candidates and operations are subject to extensive and rigorous regulation by the U.S. Food and Drug Administration (the "**FDA**") under the Federal Food, Drug, and Cosmetic Act (the "**FFDCA**") and its implementing regulations. The FDA regulates many areas of the Company's operations, including, but not limited to, the development, design, non-clinical and clinical research, manufacturing, safety, efficacy, labeling, packaging, storage, recordkeeping, premarket clearance or approval, adverse event reporting, advertising, promotion, marketing, sale and distribution of our products. The FDA also regulates the export of products manufactured in the United States to international markets. Violation of these laws and regulations can have significant impacts on the Company and its products, including, among other things, severe civil and criminal penalties, adverse publicity for the Company, total or partial suspension of production of a Company product, withdrawal of a Company product from the market or restrictions on our ability to continue selling a Company product, and disciplinary action by the Company against the responsible individuals, up to and including termination of employment.

Company employees with responsibilities in the areas governed by the FFDCa and FDA regulations are required to review, understand and comply with applicable laws and regulations. These employees are expected to have a thorough understanding of the laws, regulations and other relevant standards applicable to their job positions, and to comply with those requirements. If any doubt exists regarding whether your job position or a particular course of action is governed by these laws and regulations, you should seek advice immediately from your supervisor or a member of the Company's Compliance or Legal Departments.

B. Interactions with Healthcare Professionals

Interactions with healthcare professionals are an integral component of our operations and must be conducted in compliance with all applicable laws and industry codes in the countries and jurisdictions where we conduct business in. A healthcare professional ("**HCP**") is any individual who exercises skill or judgment or provides a service relating to the treatment or care of patients, including but not limited to, physicians, physician assistants, nurse practitioners, nurses, pharmacists, hospital administrators or purchasers, and clinical or similar type medical practice administrators. The relationships we have with HCPs are established to benefit patients and to enhance our knowledge by gaining insight from their medical expertise. Our interactions should not interfere with, or give the appearance of interfering with, the independent judgment or decisions of an HCP. We must not improperly induce or influence HCPs to prescribe, use, purchase, or recommend our products or to reward such use.

C. Interactions with the Government

1. Conducting Business with the Government

The Company may conduct business with the U.S. government, state and local governments and the governments of other countries. The Company is committed to conducting its business with all governments and their representatives with the highest standards of business ethics and in compliance with all applicable laws and regulations, including the special requirements that apply to communications with governmental bodies that may have regulatory authority over our products and operations, such as government contracts and government transactions.

If your job responsibilities include interacting with the government, you are expected to understand and comply with the special laws, rules and regulations that apply to your job position as well as with any applicable standard operating procedures that the Company has implemented. If any doubt exists about whether a course of action is lawful, you should seek advice immediately from your supervisor and a member of the Company's Compliance or Legal Departments.

2. External Investigations, Audits and Government Inquiries

On occasion, we may be asked to participate in an audit or internal/external investigation. If this happens, it is important to cooperate fully and communicate honestly. We may also receive a request for documents or a request to meet with regulators or lawyers in connection

with a legal proceeding or government investigation. If you receive such a request, you should immediately contact the Legal Department for assistance prior to responding to any request.

D. Political Contributions and Volunteer Activities

The Company encourages its employees and directors to participate in the political process as individuals and on their own time. However, federal and state contribution and lobbying laws severely limit the contributions the Company can make to political parties or candidates. It is Company policy that Company funds or assets not be used to make a political contribution to any political party or candidate, unless prior approval has been given by our Chief Executive Officer or Chief Legal Officer or his or her designee. The Company will not reimburse you for personal political contributions. When you participate in non-Company political affairs, you should be careful to make it clear that your views and actions are your own, and not made on behalf of the Company. Please contact the Company's Legal Department if you have any questions about this policy.

E. Compliance with Antitrust Laws

Antitrust laws of the United States and other countries are designed to protect consumers and competitors against unfair business practices and to promote and preserve competition. Our policy is to compete vigorously and ethically while complying with all antitrust, monopoly, competition or cartel laws in all countries, states or localities in which the Company conducts business. Violations of antitrust laws may result in severe penalties against the Company and its employees, including potentially substantial fines and criminal sanctions. You are expected to maintain basic familiarity with the antitrust principles applicable to your activities, and you should consult the Company's Legal Department with any questions you may have concerning compliance with these laws.

1. Meetings with Competitors

Employees should exercise caution in meetings with competitors. Any meeting with a competitor may give rise to the appearance of impropriety. As a result, if you plan to meet with a competitor for any reason, you should obtain the prior approval of the Legal Department. You should try to meet with competitors in a closely monitored, controlled environment for a limited period of time. You should create and circulate agendas in advance of any such meetings, and the contents of your meeting should be fully documented.

2. Professional Organizations and Trade Associations

The antitrust laws permit competitors to meet and discuss certain topics at professional meetings organization or trade association meetings, provided that the discussions do not result in agreements that impair competition. At such meetings, you should not discuss the Company's pricing policies or other competitive terms or any other proprietary, competitively sensitive information.

F. Compliance with Insider Trading Laws

Consistent with the Company's Insider Trading Compliance Policy, the Company's employees and directors are prohibited from trading in the stock or other securities of the Company while in possession of material nonpublic information about the Company. In addition, Company employees and directors are prohibited from recommending, "tipping" or suggesting that anyone else buy or sell the Company's stock or other securities on the basis of material non-public information. Employees and directors who obtain material non-public information about another company in the course of their duties are prohibited from trading in the stock or securities of the other company while in possession of such information or "tipping" others to trade on the basis of such information. Violation of insider trading laws can result in severe fines and criminal penalties, as well as disciplinary action by the Company, up to and including, for an employee, termination of employment or, for a director, a request that such director resign from the Board of Directors. You are required to read carefully and comply with our Insider Trading Compliance Policy, as amended from time to time. Please contact the Company's Legal Department for a copy of the Insider Trading Compliance Policy or with any questions you may have about insider trading laws.

G. Privacy and Personal Information

Due to the nature of our business, we often encounter, collect and use personal information, including personally identifiable information ("PII"), protected (or personal) health information ("PHI"), or personal data. We have a legal duty to keep this information confidential and secure.

"Personally Identifiable Information" or **"PII"** is any information that can identify, or be used to identify, an individual either by itself or in combination with other information. Most PII is confidential and should be treated with care. Examples include an individual's name, social security number, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

"Protected Health Information" or **"PHI"** is any individually identifiable information relating to the past, present, or future health status of an individual such as diagnoses, treatment information, medical test results, and prescription information, that is transmitted or maintained in any form (electronic, oral, or paper) by the Company or one of our partners.

"Personal Data" is any information which are related to an identified or identifiable natural person. "Sensitive Personal Data" includes, among other things, data consisting of racial or ethnic origin, genetic or biometric data, and data concerning health.

When obtaining, accessing, using, or disclosing PII, PHI or personal data, it must be:

- Obtained ethically and in compliance with the law.
- Treated with respect and used only for appropriate business purposes and within the scope of the data subject's consent or authorization or otherwise in accordance with applicable law.

- Not be improperly disclosed to any third party (e.g., disclosed without the data subject’s consent where such consent is required).
- Accessed only when authorized to do so, or when it is necessary to carry out the responsibilities related to our jobs.
- Kept strictly confidential and shared only with those who have a legitimate business need to know, access, or use the data.
- Stored and disposed of in ways that comply with applicable laws, rules, regulations and policies.
- Promptly disclosed if leaks, security breaches, loss or theft happen, whether accidental or intentional.
- Protected by taking appropriate measures to safeguard this information.

Please contact the Company’s Compliance Department for a copy of the Company’s Privacy Policy or with any questions you may have about privacy requirements or laws.

XI. PUBLIC COMMUNICATIONS, REGULATION FD, AND SOCIAL MEDIA

A. Public Communications Generally

The Company places a high value on its credibility and reputation in the community. What is written or said about the Company in the news media and investment community directly impacts our reputation, positively or negatively. Our policy is to provide timely, accurate and complete information in response to public requests (from media, analysts, etc.), consistent with our obligations to maintain the confidentiality of competitive and proprietary information and to prevent selective disclosure of market-sensitive financial data. The Company has adopted a separate Policy Statement – Guidelines for Corporate Disclosure to maintain the Company’s credibility and reputation in the community, to maintain the confidentiality of competitive and proprietary information and to prevent selective disclosure of market-sensitive financial data.

B. Compliance with Regulation FD

In connection with its public communications, the Company is required to comply with a rule under the federal securities laws referred to as Regulation FD (which stands for “fair disclosure”). Regulation FD provides that, when we disclose material non-public information about the Company to securities market professionals or stockholders (where it is reasonably foreseeable that the stockholders will trade on the information), we must also disclose the information to the public. “Securities market professionals” generally include analysts, institutional investors and other investment advisors.

The Company has designated certain individuals as “spokespersons” who are responsible for communicating with analysts, institutional investors and representatives of the media. Any

employee or director who is not a designated spokesperson of the Company should not communicate any information about the Company to analysts, institutional investors or representatives of the media, except at the request of the Company's designated spokespersons.

For more information on the Company's policies and procedures regarding public communications and Regulation FD, please contact the Company's Legal Department for a copy of the Company's Policy Statement – Guidelines for Corporate Disclosure or with any questions you may have about disclosure matters.

C. Social Media

Social media can also be an effective communication tool and allows us an opportunity to connect with others on a personal level. When using social media, we have to be responsible and careful not to share any confidential information owned by the Company or others. We also have a responsibility to never speak negatively about our customers, suppliers, fellow colleagues, competition or other stakeholders, or make misleading, inaccurate, or unsupported statements about the Company or its products. While the Company does not seek to control or monitor our personal participation, we must be sure not to give the impression that the views and opinions we express online are also those of our Company.

XII. ANTI-CORRUPTION COMPLIANCE AND THE U.S. FOREIGN CORRUPT PRACTICES ACT

The Company is committed to complying with the U.S. Foreign Corrupt Practices Act (the "*FCPA*"), the U.K. Bribery Act ("*UKBA*"), and other applicable anti-bribery and anti-corruption laws. The FCPA and UKBA prohibit the Company and its employees, directors, officers, and agents from offering, giving, or promising money or any other item of value, directly or indirectly, to win or retain business or to influence any act or decision of any foreign government official, political party, candidate for political office, or official of a public international organization (any of the foregoing a "foreign official"). The Company prohibits employees, directors, and officers from offering, giving or receiving bribes, kickbacks, or other items of value or inducements to foreign officials. In addition to prohibiting bribery of foreign government officials, the U.K. Bribery Act also forbids bribery in the private sector. This prohibition also extends to payments to agents or other third parties acting on the Company's behalf if there is reason to believe that the payment will be used indirectly for a prohibited payment or transfer of value to foreign officials. Indirect payments include any transfer of money or other item of value to another individual or organization where the person making the transfer knows or has reason to know that some or all of that transfer is for the benefit of an individual to whom direct payments or transfers of value are prohibited. The use of agents or other third parties for the payment of bribes, kickbacks or other items of values or inducements is expressly prohibited. Violation of the FCPA and other applicable anti-corruption laws is a crime that can result in severe fines and criminal penalties, as well as disciplinary action by the Company, up to and including, for an employee, termination of employment or, for a director, a request that such director resign from the Board of Directors. For further guidance, please contact the Company's Compliance or Legal Department.

Note: HCPs in other countries who are employees of their government's healthcare system are considered "foreign officials" under the FCPA.

XIII. INTERNATIONAL TRADE LAWS

Company employees and agents must know and comply with U.S. laws and regulations that govern international operations, as well the local laws of countries where the Company operates. The United States and many countries have laws that restrict or otherwise require licensing for the export or import of certain goods and services to other countries or to certain parties. If you are involved with importing, you need to be aware of the applicable governmental regulations and requirements, including those required by the Customs-Trade Partnership Against Terrorism (C-TPAT). A failure to comply can result in fines, penalties, imprisonment and/or a loss of import privileges. U.S. laws and regulations also impose various trade sanctions or embargoes against other countries or persons, and prohibit cooperation with certain boycotts imposed by some countries against others. The Company does not participate in prohibited boycotts.

The scope of these licensing requirements, trade sanctions, and trade embargoes may vary from country to country. They may range from specific prohibitions on trade of a given item to a total prohibition of all commercial transactions. It is important to note that the Company may not facilitate or encourage a non-domestic company to perform a transaction that it could not perform itself pursuant to sanctions laws.

Employees involved in export transactions or international operations must familiarize themselves with the list of countries against which the United States maintains comprehensive sanctions and the rules relating to exporting to or transacting with such countries, either directly or indirectly through foreign subsidiaries or other third parties. In addition, the Company must comply with counter-terrorism requirements when engaging in international trade. Due to the complexities of these international trade laws, contact the Legal Department before exporting or importing goods or services, or engaging in transactions with countries or persons that may be affected by economic or trade sanctions. If requested to participate in or cooperate with an international boycott that the United States does not support (*e.g.*, the boycott of Israel sponsored by the Arab League), you may not agree to or comply with such request. Immediately report this request to the Compliance Department.

XIV. ENVIRONMENT, HEALTH AND SAFETY, DIVERSITY AND RESPECT IN THE WORKPLACE

The Company is committed to providing a safe and healthy working environment for its employees and to avoiding adverse impact and injury to the environment and the communities in which it does business. All Company employees must comply with all applicable environmental, health and safety laws, regulations and Company standards. It is your responsibility to understand and comply with the laws, regulations and policies that are relevant to your job. Failure to comply with environmental, health and safety laws and regulations can result in civil and criminal liability against you and the Company, as well as disciplinary action by the Company, up to and including termination of employment. You should contact the Company's Legal Department if you have any questions about the laws, regulations and policies that apply to you.

A. Environment

All Company employees should strive to conserve resources and reduce waste and emissions through recycling and other energy conservation measures. You have a responsibility to follow all environmental laws and Company policies or procedures and promptly report any known or suspected violations of environmental laws or any events that may result in a discharge or emission of hazardous materials.

B. Health and Safety

The Company is committed not only to comply with all relevant health and safety laws, but also to conduct business in a manner that protects the safety of its employees. All employees are required to comply with all applicable health and safety laws, regulations and policies relevant to their positions. If you have a concern about unsafe conditions or tasks that present a risk of injury to you, please report these concerns immediately to your supervisor or the Company's Legal Department.

1. Alcohol and Drugs

The Company is committed to maintaining a drug-free workplace. All Company employees must comply strictly with Company policies regarding the abuse of alcohol and the possession, sale and use of illegal drugs. Drinking alcoholic beverages is prohibited while on duty or on the premises of the Company, except at specified Company-sanctioned events or as otherwise authorized by management. Possessing, using, selling or offering illegal drugs and other controlled substances is prohibited under all circumstances while on duty or on the premises of the Company. Likewise, you are prohibited from reporting for work, or driving a Company vehicle or any vehicle on Company business, while under the influence of alcohol or any illegal drug or controlled substance.

2. Violence Prevention

The safety and security of Company employees is vitally important. The Company will not tolerate violence or threats of violence in, or related to, the workplace. If you experience, witness or otherwise become aware of a violent or potentially violent situation that occurs on the Company's property, at a Company-sanctioned event, or that otherwise affects the Company's business, you must immediately report the situation to your supervisor or the relevant human resources personnel.

C. Diversity and Respect in the Workplace

We believe that all people should be treated with dignity and respect, and we expect our customers and business partners to do the same. Our employees' diversity of experience is a key factor driving our success. We strive to create a work environment where our highly talented people are encouraged to be innovative and to achieve their full potential. We do not allow or condone abuse, harassment, or threats. Each one of us is responsible for creating a workplace that is based on trust and respect, and for promoting a productive work environment.

We value teamwork and we strive to attract, develop, and retain individuals who are as diverse as the people and patients we serve. By embracing diversity, we create an inclusive team that is committed to working together to develop innovative ideas and solutions. We all must work to foster a culture and environment where different backgrounds and perspectives are not only respected and heard, but also celebrated.

1. Employment Practices

The Company pursues fair employment practices in every aspect of its business. The following is only intended to be a summary of certain of our employment policies and procedures. Copies of the Company's detailed policies are available upon request. Company employees must comply with all applicable labor and employment laws, including anti-discrimination laws and laws related to freedom of association and privacy. It is your responsibility to understand and comply with the laws, regulations and policies that are relevant to your job. Failure to comply with labor and employment laws can result in civil and criminal liability against you and the Company, as well as disciplinary action by the Company, up to and including termination of employment. You should contact the Company's Legal Department if you have any questions about the laws, regulations and policies that apply to you.

2. Harassment and Discrimination

The Company is committed to providing equal opportunity and fair treatment to all individuals on the basis of merit, without discrimination because of race, color, religion, national origin, sex (including pregnancy), sexual orientation, age, disability, veteran status or other characteristic protected by law. The Company also prohibits harassment based on these characteristics in any form, whether physical or verbal and whether committed by supervisors, non-supervisory personnel or non-employees. Harassment may include, but is not limited to, offensive sexual flirtations, unwanted sexual advances or propositions, verbal abuse, sexually or racially degrading or intimidating words, or the display in the workplace of sexually suggestive or racially degrading or intimidating objects or pictures.

If you have any complaints about discrimination or harassment, report such conduct to your supervisor. If you are not comfortable reporting such conduct to your supervisor, you may report it to a representative of Human Resources or the Legal Department. All complaints will be treated with sensitivity and discretion. Your supervisor and the Company will protect your confidentiality to the extent possible, consistent with law and the Company's need to investigate your concern. Where our investigation uncovers harassment or discrimination, we will take prompt corrective action, which may include disciplinary action by the Company, up to and including, termination of employment. The Company strictly prohibits retaliation against an employee who, in good faith, files a complaint.

Any member of management who has reason to believe that an employee has been the victim of harassment or discrimination or who receives a report of alleged harassment or discrimination is required to report it to the relevant human resources personnel immediately.

XV. CONCLUSION

Acting with integrity is critical to the Company’s success and reputation. This Code contains general guidelines for conducting the business of the Company consistent with the highest standards of business ethics. If you have any questions about these guidelines, please contact your supervisor or the Company’s Compliance Department. The Company expects all of its employees and directors to adhere to these standards.

This Code, as applied to the Company’s principal financial officers, shall be our “code of ethics” within the meaning of Section 406 of the Sarbanes-Oxley Act of 2002 and the rules promulgated thereunder.

This Code and the matters contained herein are neither a contract of employment nor a guarantee of continuing Company policy. The Company reserves the right to amend, supplement or discontinue this Code and the matters addressed herein, without prior notice, at any time.

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Acknowledgement of Receipt and Review

I acknowledge that I have received and read the Sight Sciences Code of Business Conduct and Ethics (the ‘Code’) and certify, as a condition to my present and continued employment with Sight Sciences, I will comply fully with the Code in all respects. I further certify that, to my knowledge, I have not violated the Code and I am not aware of any matters or activities that would constitute a violation of the Code.

I understand that this Code does not change the at-will status of my employment. I further understand that all Sight Sciences policies and practices, including those reflected in this Code, can be changed at any time (other than with respect to changing my at-will employment status), and that I am responsible for adhering to any such changes once I am notified of them.

Signature

Printed Name

Date]