AUDIT COMMITTEE CHARTER

of

CLEARSIDE BIOMEDICAL, INC.

Adopted July 14, 2026

I. Purpose

The Audit Committee (the "Committee") is a standing committee of the Board of Directors (the "Board") of Clearside Biomedical, Inc., a Texas corporation (the "Company"). The purpose of the Committee is to assist the Board in discharging its oversight responsibilities relating to: (a) the integrity of the Company's financial statements and financial reporting process; (b) the Company's systems of internal controls over financial reporting; (c) the qualifications, independence, and performance of the Company's independent auditor; and (d) related-party transactions involving the Company or any of its subsidiaries. The Committee shall serve as an objective party to monitor the Company's financial reporting process and internal control system, and to provide an open avenue of communication among the independent auditor, financial and senior management, and the Board.

II. Composition

A. Number; Independence. The Committee shall consist of not fewer than two (2) members of the Board, each of whom shall (i) qualify as "independent" as determined by the Board in its business judgment (taking into account whether the director has any relationship with the Company or its affiliates that, in the Board's judgment, would interfere with the exercise of the director's independent judgment in carrying out the responsibilities of a Committee member), and (ii) not be an executive officer or employee of the Company or any of its subsidiaries.

B. Financial Literacy. Each member of the Committee shall be financially literate (or shall become financially literate within a reasonable period of time after appointment), as such qualification is interpreted by the Board in its business judgment, with the ability to read and understand fundamental financial statements.

C. Appointment; Removal; Vacancies. The members of the Committee, including the Chair of the Committee, shall be appointed by the Board and shall serve at the pleasure of the Board. The Board may remove any member of the Committee at any time, with or without cause, and may fill any vacancy on the Committee from among the directors who satisfy the qualifications set forth in this Section II.

D. Compensation. Members of the Committee may be paid such fees and other compensation for service on the Committee as the Board may determine from time to time.

III. Authority

In carrying out its duties under this Charter, the Committee shall have the following authority, in each case to be exercised at the Company's expense:

- to retain, terminate, oversee, and determine the compensation of the Company's independent auditor, who shall report directly to the Committee;
- to retain, terminate, and determine the compensation of independent legal, accounting, financial, and other advisors as the Committee deems necessary or appropriate to carry out its duties, without the need for any further approval from the Board or management of the Company;

- to investigate any matter brought to its attention within the scope of its duties, with full access to all books, records, facilities, and personnel of the Company and its subsidiaries;
- to delegate any of its responsibilities to one or more subcommittees consisting of one or more members of the Committee, except as may be limited by applicable law or this Charter;
- to require the attendance of any officer, employee, or independent advisor of the Company or any of its subsidiaries at any meeting of the Committee, and to meet privately with any such person; and
- to receive appropriate funding from the Company, as determined by the Committee, for payment of (i) compensation to the independent auditor, (ii) compensation to any other advisors retained by the Committee, and (iii) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

IV. Responsibilities and Duties

The Committee shall have the following specific responsibilities and duties, in each case to be carried out in such manner as the Committee determines to be appropriate.

4.1. Independent Auditor

- Sole authority to appoint, retain, replace, terminate, evaluate, and determine the compensation and oversight of the work of the independent auditor (including resolution of disagreements between management and the independent auditor regarding financial reporting), and the independent auditor shall report directly to the Committee.
- Pre-approve all auditing services and permitted non-auditing services (including the fees and terms thereof) to be performed for the Company by the independent auditor. The Committee may delegate to one or more designated members of the Committee the authority to grant such pre-approvals; any such pre-approvals shall be presented to the full Committee at its next scheduled meeting.
- Review and evaluate, at least annually, (i) the qualifications, performance, and independence of the independent auditor, including a review of the independent auditor's most recent internal quality-control review and any material issues raised therein; (ii) the experience and qualifications of the senior members of the auditor's team; and (iii) any relationships between the independent auditor and the Company that may reasonably bear on independence.
- Consider, on a periodic basis, whether to rotate the lead audit partner of the independent auditor or the independent audit firm itself.
- Review the scope of the proposed audit for each fiscal year, the audit procedures to be utilized, and at the conclusion of the audit, review the audit results, including significant findings, recommendations, and management's responses thereto.

4.2. Financial Reporting

- Review and discuss with management and the independent auditor the Company's annual audited financial statements and the quarterly unaudited financial information made available to shareholders pursuant to Rule 144(c) under the Securities Act of 1933, as amended (or otherwise as the Board may direct), including significant accounting policies, judgments, estimates, alternative treatments, and significant unusual transactions.
- Discuss with the independent auditor the matters required to be discussed by the applicable auditing standards generally accepted in the United States of America, including any difficulties encountered during the audit, any restrictions on the scope of the audit, any disagreements with management, and any management letter and management's response.

- Discuss any major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy of the Company's internal controls.
- Review and discuss with management and the independent auditor any financial information that the Company elects to disseminate to its shareholders or to the public prior to release, to the extent the Committee determines such review to be appropriate.

4.3. Internal Controls and Risk

- Review the Company's internal controls over financial reporting, including any significant deficiencies or material weaknesses in such controls, and any management response thereto.
- Review with the independent auditor any audit problems or difficulties (including disagreements with management) and management's response, and any management letter provided by the independent auditor and management's response thereto.
- Discuss the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures, including the Company's risk assessment and risk management policies.

4.4. Related-Party Transactions

- Review and approve, ratify, or disapprove all transactions between the Company (or its subsidiaries) and any "related party," which the Committee shall define for these purposes (taking into account such guidance under the Texas Business Organizations Code, the Securities and Exchange Commission's related-party-transaction disclosure rules, and customary related-party-transaction governance practice as the Committee determines to be appropriate). The Committee may, in its discretion, adopt and apply policies and procedures for the review and approval of categories of related-party transactions that meet specified criteria, with reporting of such pre-approved transactions to the Committee periodically.
- Review on at least an annual basis the terms and performance of the Services Agreement (dated as of the date hereof, by and between the Company and SP Clearside Holdings LLC) and any amendment, modification, or renewal thereof, and approve or recommend approval of, as applicable, any modifications or renewals.

4.5. Other

- Perform such other functions as may be required by law, the Company's Certificate of Formation or Bylaws, or as the Board may from time to time delegate to the Committee.

V. Meetings

A. Frequency. The Committee shall meet as often as it determines is appropriate to carry out its duties under this Charter, but in any event no less frequently than two (2) times per fiscal year. The Chair of the Committee shall, in consultation with the Committee members, set the agenda for each meeting and circulate the agenda and any related materials to the Committee in advance of the meeting.

B. Quorum; Voting. A majority of the members of the Committee shall constitute a quorum, and the act of a majority of the members present at any meeting at which a quorum is present shall be the act of the Committee.

C. Action by Written Consent. Any action required or permitted to be taken at a meeting of the Committee may be taken without a meeting if all members of the Committee consent thereto in writing or by electronic transmission, and such writings or electronic transmissions are filed with the minutes of the Committee.

D. Telephonic and Electronic Meetings. Members of the Committee may participate in any meeting of the Committee by means of conference telephone, video conference, or other electronic communications equipment by which all participating members can communicate with each other, and such participation shall constitute presence in person at the meeting.

E. Executive Sessions. The Committee shall meet periodically in executive session, separately, with each of (i) management, (ii) the independent auditor, and (iii) any internal audit personnel or outside advisors.

F. Minutes. The Committee shall keep written minutes of each meeting (including action taken by written consent) and shall report regularly to the Board.

VI. Reporting to the Board

The Committee shall report regularly to the Board on the Committee's activities, including: (a) the Committee's reviews and discussions referred to in Section IV; (b) the qualifications, independence, and performance of the independent auditor; (c) any significant issues or concerns identified by the Committee; (d) any related-party transactions reviewed and approved or ratified by the Committee; and (e) any other matters that the Committee determines should be brought to the Board's attention. The Committee shall make recommendations to the Board with respect to such matters as the Committee determines to be appropriate.

VII. Charter Review and Amendments

The Committee shall review and reassess the adequacy of this Charter at least annually and recommend to the Board any changes the Committee determines to be necessary or appropriate. This Charter may be amended, altered, or repealed only by the Board.

VIII. Limitations of the Committee's Role

While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate or are in accordance with generally accepted accounting principles or applicable laws, rules, and regulations. The independent auditor and management of the Company are responsible for these functions. The Committee's function is one of oversight only, and members of the Committee are not full-time employees of the Company. Members of the Committee shall be entitled to rely, to the fullest extent permitted by law, on the integrity of the persons and organizations from whom they receive information and the accuracy of any information so provided. Nothing contained in this Charter is intended to expand the standard of conduct, the legal duties, or the legal obligations of the directors of the Company under the Texas Business Organizations Code or any other applicable law.

This Audit Committee Charter was adopted by the Board of Directors of Clearside Biomedical, Inc. on July 14, 2026.