

LENSAR, INC.

**POLICY FOR COMPLAINTS REGARDING
ACCOUNTING, INTERNAL ACCOUNTING CONTROLS OR AUDITING MATTERS**

1. Introduction

LENSAR, Inc., a Delaware corporation (the “*Company*”), is committed to full and accurate financial disclosure and to maintaining its books and records in compliance with all applicable laws, rules and regulations. The Company wishes to encourage employees, independent contractors, third-party vendors, customers, business partners and other interested third parties to make the Company aware of any practices, procedures or circumstances that raise concerns about the integrity of its financial disclosures, books and records. Therefore, the Audit Committee of the Board of Directors of the Company (the “*Audit Committee*”) has adopted this policy (the “*Policy*”) to govern the receipt, retention and treatment of complaints regarding the Company’s accounting, internal accounting controls or auditing matters, and to protect the confidential, anonymous reporting of employee concerns regarding questionable accounting or auditing matters. This Policy is in addition to the Company’s Code of Ethics and Conduct, which describes the policy and procedures for reporting matters outside this policy.

For purposes of this Policy, an “*Accounting Complaint*” is a complaint about accounting, internal accounting controls, auditing matters or questionable financial practices, including but not limited to complaints of:

- fraud against investors, securities fraud, mail or wire fraud, bank fraud or fraudulent statements to the Securities and Exchange Commission (the “*SEC*”) or the investing public;
- violations of SEC rules and regulations or any other laws applicable to the Company’s financial accounting, maintenance of financial books and records, internal accounting controls and financial statement reviews or audits;
- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- significant deficiencies in or intentional noncompliance with the Company’s internal accounting controls;
- misrepresentations or false statements regarding a matter contained in the financial records, financial reports or audit reports of the Company; and
- deviation from the full and fair reporting of the Company’s financial condition.

It is the policy of the Company to treat Accounting Complaints seriously and expeditiously.

2. Reporting Accounting Complaints

The Company urges any person desiring to make an Accounting Complaint to contact the Company's designated compliance officer (the "**Compliance Officer**") directly. For persons who wish to report an Accounting Complaint but do not wish to contact the Compliance Officer directly, the Company has established the following four (4) alternative procedures to report an Accounting Complaint:

- A. Telephone Hotline: Any person may call the Telephone Hotline, which is available 24 hours a day, 7 days a week, at (844) 862-7982 to report an Accounting Complaint. The phone call will be received by a third-party contractor specifically engaged to provide Accounting Complaint services. Callers may be requested to provide the following information: the name of the caller (unless the caller is an employee who wishes to remain anonymous); the business function in which the caller works (if the caller is an employee); the caller's relationship with the Company (if the caller is a non-employee); and any relevant information concerning the allegations.
- B. Company Intranet: Any employee may follow the Fraud and Whistleblower Complaint link on the Company's intranet site to report an Accounting Complaint. The link opens a Complaint Form text box in which an employee may submit an Accounting Complaint. To protect the anonymity of employees, the web logs for the Company's Intranet have been disabled and any submission will result in an email being generated that appears to be from the Company's server.
- C. Written Complaints: Any person may report an Accounting Complaint to the Compliance Officer in writing marked CONFIDENTIAL and mailed to the following address: 2800 Discovery Drive, Orlando, Florida 32826, Attention: Compliance Officer.
- D. Audit Committee: Any person may report an Accounting Complaint, openly, confidentially or anonymously, to the Audit Committee directly, orally or in writing marked CONFIDENTIAL and mailed to the following address: 2800 Discovery Drive, Orlando, Florida 32826, Attention: Chair of the Audit Committee.

Upon receipt of an Accounting Complaint, the Compliance Officer or the Audit Committee, as applicable, will acknowledge receipt to the person reporting the Accounting Complaint if possible.

Any person making a report is asked to provide as much detail and supporting information as possible about his or her concerns in order to assist the investigative process.

Laws in some countries impose specific restrictions on reports, such as what may be reported, whether personal data on an individual may be maintained, or whether or not a report is allowed to be submitted anonymously. Accounting Complaints that may not be reported through the Telephone Hotline due to such restrictions should be reported using one of the other reporting mechanisms outlined above, as appropriate.

3. Review and Investigation of Accounting Complaints

Accounting complaints will be reviewed under Audit Committee direction and oversight by the Compliance Officer or such other persons as the Audit Committee determines to be appropriate in accordance with this Policy. In addition, any third party contracted to handle complaints, or any part of the complaint process, is expected to comply with this Policy.

1. Accounting Complaints received through the reporting procedures outlined above will be reviewed and investigated either by the Compliance Officer or the Audit Committee, as applicable, or by an employee, outside counsel, advisor, expert or third-party service provider designated by the Compliance Officer or the Audit Committee to investigate or assist in investigating the Accounting Complaint, as applicable. The Compliance Officer or the Audit Committee, as applicable, may direct that any individual assigned to investigate an Accounting Complaint work at the direction of or in conjunction with the Company's legal department, legal counsel or any other attorney in the course of the investigation. If determined to be necessary by the Compliance Officer or the Audit Committee, as applicable, the Company shall provide for appropriate funding (as determined by the Compliance Officer or the Audit Committee, as applicable) to obtain and pay for additional resources that may be necessary to conduct the investigation, including without limitation, retaining outside counsel, outside accounting experts and/or expert witnesses. Unless otherwise directed by Compliance Officer or the Audit Committee, as applicable, any person assigned to investigate an Accounting Complaint will report his or her findings and recommendations to both the Compliance Officer and the Audit Committee. If the investigator is in a position to recommend appropriate disciplinary or corrective action, the investigator also may recommend disciplinary or corrective action.

At least once each calendar quarter and whenever else as deemed necessary, the Compliance Officer shall submit a report to the Audit Committee (and any member of Company management that the Audit Committee directs to receive such report) that summarizes each Accounting Complaint made within the last twelve (12) months and provides specifically: (i) the complainant (unless anonymous, in which case the report will so indicate), (ii) a description of the substance of the Accounting Complaint, (iii) the status of the investigation, (iv) any conclusions reached by the investigator and (v) findings and recommendations.

At any time with regard to any Accounting Complaint received by the Compliance Officer or the Audit Committee, as applicable, the Compliance Officer may specify a different procedure for investigating and treating such an Accounting Complaint, such as when the Accounting Complaint concerns pending litigation, in which case it must be reported to the members of the Audit Committee.

All Accounting Complaints shall be investigated in coordination with the Company's legal counsel, who may be internal and/or external to the Company.

4. Confidentiality and Anonymity of Persons Reporting Accounting Complaints

While the Company prefers that persons reporting Accounting Complaints identify themselves to aid in the investigation, if necessary, reports may be made anonymously if desired. If requested by the employee, the Company will protect the confidentiality and anonymity of an employee who makes an Accounting Complaint to the fullest extent possible, consistent with the need to conduct an adequate review and investigation of the Accounting Complaint. The Company is not obligated to protect the confidentiality and anonymity of a non-employee person who makes an Accounting Complaint.

5. Access to Reports and Records Regarding Accounting Complaints

All reports and records associated with Accounting Complaints are considered confidential information and access will be restricted to the Compliance Officer, the members of the Audit Committee and such other persons reasonably determined by the Compliance Officer or the Audit Committee to require such access.

6. Disclosure of Investigation Results

Accounting Complaints and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any applicable legal requirements or regulations or by any Company policy in place at the time.

7. Retention of Records

All Accounting Complaints and documents relating to an Accounting Complaint made through the procedures outlined in this Policy shall be retained for at least five (5) years from the date of the complaint, after which time the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry or investigation, in which case the information may not be destroyed and must be retained for the duration of that litigation, inquiry or investigation and thereafter as necessary.

8. No Retaliation

The Company will not discipline, discriminate against, or retaliate against any person who reports or who assists in the investigation of an Accounting Complaint in good faith and will not tolerate any such action. It will abide by all applicable laws that prohibit retaliation against those who lawfully submit complaints under this Policy.

9. Periodic Reviews and Amendments

The Audit Committee will periodically review this Policy. Any amendments to this Policy must be approved by the Audit Committee.

10. Compliance with Law

This Policy is intended to meet the requirements of Rule 10A-3(b)(3) under the U.S. Securities Exchange Act of 1934, as amended.

Effective Date: November 5, 2024