

Esperion Therapeutics, Inc.

Comprehensive Ethics and Compliance Program

I. Introduction

Esperion Therapeutics, Inc. (Esperion or the Company) has established a compliance program overseen by the Ethics and Compliance group to provide advice to Esperion employees, officers, and directors (Colleagues) on conducting business ethically and in accordance with all applicable U.S. laws, regulations, and industry standards.

Esperion's ethics and compliance program is based on the standards set forth by the "Compliance Program Guidance for Pharmaceutical Manufacturers" published by the Department of Health and Human Services, Office of Inspector General (OIG Guidance), and the PhRMA Code on Interactions with Healthcare Professionals (PhRMA Code).

II. Written Standards

Esperion's Code of Professional and Ethical Conduct (the Code) reflects Esperion's Core Values, as well as the standards and principles that guide Colleagues' daily business conduct.

Additionally, Esperion has corporate policies, procedures, and other guidance documents that address risk areas identified by the OIG Guidance, such as:

- Interactions with Healthcare Professionals (HCPs)
- Speaker programs
- Prescription drug sampling
- Financial support of independent continuing medical education and investigator-initiated studies
- Interactions with professional organizations and patient advocacy groups

Colleagues are accountable for achieving goals and milestones in accordance with Esperion Core Values, the principles in our Code, and other compliance requirements. For example, Esperion policy allows Colleagues who interact with HCPs to occasionally provide them with approved educational items and modest meals to facilitate informational discussions. Approved educational materials are meant to educate patients and HCPs and may include journal articles, textbooks, and/or anatomical models. Esperion Colleagues are prohibited from providing an HCP with items for personal benefit or practice-related items (*e.g.*, pens, notepads).

III. Compliance Officer

The Compliance Officer provides oversight and guidance for Esperion's ethics and compliance program, including the development of policies, procedures, and training designed to facilitate compliance with applicable laws, rules, and other relevant requirements, monitoring and auditing, as well as conducting investigations into potential violations of healthcare laws or policies. The Compliance Officer provides

periodic reports on the program to Esperion's CEO and the Compliance Committee of the Board of Directors.

IV. Corporate Compliance Committee

Esperion has established a cross-functional Compliance Committee comprised of executive management and compliance professionals, chaired by the Compliance Officer. The Compliance Committee meets periodically to develop, implement, review, and evolve the ethics and compliance program; strategically identify, evaluate, and mitigate risks; and assess the effectiveness of internal controls.

V. Learning and Education

Educating our employees on their ethical and legal obligations pursuant to applicable healthcare laws, directives and regulations is an element of the ethics and compliance program. Role-based learning curricula address key compliance topics including the OIG Guidance, the PhRMA Code, anti-kickback laws, the federal False Claims Act (FCA), the Food, Drug and Cosmetic Act (FDCA), privacy and conflicts of interest. In addition, Esperion Colleagues acknowledge agreement with the Company principles outlined in the Code.

VI. Internal Lines of Communication

Esperion Colleagues are encouraged to speak up when they have compliance-related questions or concerns or are seeking to report potential violations of the law, our Code, or Company policy. Esperion provides tools to allow for anonymous reporting (unless restricted by local law), although reporters are encouraged to identify themselves when communicating suspected violations. The Company will make every effort to protect a reporter's confidentiality unless it is not possible due to the nature and demands of the investigation or certain legal requirements. Colleagues may report potential violations directly to their supervisor, Human Resources, or the Compliance Officer. Alternatively, reporters may contact our Ethics Hotline which is available 24/7/365 via phone, email, or online portal. The Company strictly prohibits any retaliation or harassment in response to a report made in good faith.

VII. Compliance Reviews (Monitoring and Auditing)

Monitoring and auditing plans to assess and evaluate business activities and compliance with applicable law and Company policy are risk-based and may vary in their nature, extent, and/or frequency due to changes in business practices or in reaction to new legal or regulatory requirements. The Compliance Officer (or designee) evaluates the results of any monitoring or auditing activity and potential corrective action in collaboration with senior management. The results of the monitoring and auditing program are communicated to the Compliance Committee of the Board at least annually.

VIII. Responding to Reports of Potential Violations of Law or Policy

Esperion expects all Colleagues to abide by the requirements of the Code and Company policies and procedures. The Company will evaluate reports that a law or Company policy has been or may be violated. The consequences for violating Company policy or the Code are determined on a case-by-case basis and may vary depending on the severity and nature of the violation. Esperion also strives to assess whether its policies, practices, or internal controls are adequate and makes appropriate revisions as necessary to help prevent future instances of non-compliance.

IX. California Annual Cap on the Provision of Items of Value to Covered HCPs

To comply with the requirements of California Health and Safety Code Sections 119400 - 119402 (the Statute), Esperion has established an annual, aggregate limit of \$2,000 on the educational items, promotional materials, and meals associated with an informational presentation that may be provided to an individual “medical or health care professional” defined as a:

- person licensed by California law to prescribe drugs for human patients
- medical student in California
- member of a drug formulary committee in California

Esperion’s annual limit is not a goal and does not represent a usual, customary, average, or typical amount provided to a covered medical or health care professional. The annual limit does not apply to fair market value payments provided pursuant to written agreements with covered medical or health care professionals for legitimate professional services, financial support for continuing medical education or investigator-initiated research grants, or free product samples provided to prescribers for patients. Additionally, Esperion policy prohibits the provision of gifts or entertainment to all HCPs including covered medical or health care professionals.

The Company will review the limit annually and may adopt revisions resulting from its review. In accordance with Section 119402(e) of the Statute, Esperion will post an Annual Declaration of Compliance on its corporate website each calendar year.

X. Request a Copy

A copy of this summary and the Annual Declaration of Compliance is publicly available on our corporate website at www.esperion.com, or by calling 833-377-7633.