IRULYA THERAPEUTICS INC.

AMENDED AND RESTATED CODE OF BUSINESS CONDUCT AND ETHICS

Introduction

IRulya Therapeutics Inc. is committed to maintaining the highest standards of business conduct and ethics. This Amended and Restated Code of Business Conduct and Ethics (this "***Code***") reflects the business practices and principles of behavior that support this commitment. Employees, officers and directors should endeavor to deal honestly, ethically and fairly with the Company's suppliers, customers, competitors and employees. The Company's integrity and reputation depends on the honesty, fairness and integrity brought to the job by each person associated with us. Unyielding personal integrity and sound judgement is the foundation of corporate integrity. The Code applies to all employees, officers and directors of the Company. In the case of the Company's non-employee directors, compliance with this Code is subject to the provisions of the Company's amended and restated certificate of incorporation and amended and restated bylaws. We expect every employee, officer and director to read and understand this Code and its application to the performance of such individual's business responsibilities. References in this Code to employees are intended to cover officers and, as applicable, directors. The "***Company***," "***we***," "***us***" and "***our***" refers to IRulya Therapeutics Inc. and, unless the context otherwise requires, its consolidated subsidiaries (if any). This Code is intended to meet the requirements for a code of ethics under Section 406 of the Sarbanes-Oxley Act of 2002 and the listing standards of the principal exchange in the United States upon which the Company's securities are listed.

Action by members of your immediate family, significant others or other persons who live in your household (referred to in this Code as "***family members***") also may potentially result in ethical issues to the extent that they involve the Company's business. For example, acceptance of inappropriate gifts by a family member from one of our suppliers could create a conflict of interest and result in a Code violation attributable to you. Consequently, in complying with this Code, you should consider not only your own conduct, but also that of your family members.

This Code cannot possibly describe every practice or principle related to honest and ethical conduct. This Code addresses conduct that is particularly important to proper dealings with the people and entities with whom we interact but reflects only a part of our commitment. From time to time, we may adopt additional policies and procedures with which our employees, officers and directors are expected to comply, if applicable to them. However, it is the responsibility of each employee to apply common sense, together with such employee's own highest personal ethical standards, in making business decisions where there is no stated guideline in this Code.

Do not hesitate to ask questions about whether certain conduct may violate this Code, to voice concerns or to clarify gray areas. You should also be alert to possible violations of this Code by others and report them without fear of retaliation. See Section 16 below for instructions on how to ask questions or report violations.

1. Legal Compliance

Obeying the law is the foundation of this Code. Our success depends upon each employee operating within legal guidelines and cooperating with local, national and international authorities. We expect employees to understand the legal and regulatory requirements applicable to their business units and areas of responsibility. We expect to hold or provide access to periodic training sessions or relevant education in order to ensure that all employees comply with the relevant laws, rules and regulations associated with their employment, including laws prohibiting insider trading (which are discussed in further detail in Section 2 below). While we do not expect you to memorize every detail of these laws, rules and regulations, we want you to be able to determine when to seek advice from others. If you do have a question in the area of legal compliance, it is important that you not hesitate to seek answers from your supervisor or the Compliance Officer Title (the "***Compliance Officer***") (as further described in Section 16).

Disregard of the law will not be tolerated. Any employee who violates the standards in this Code may be subject to disciplinary action, which, depending on the nature of the violation and the history of the employee, may range from a warning or reprimand, up to and including termination of employment and, in appropriate cases, civil legal action or referral for regulatory or criminal prosecution. Violation of domestic or foreign laws, rules and regulations may subject an individual, as well as the Company, to civil and/or criminal penalties. You should be aware that conduct and records, including emails, are subject to internal and external audits and to discovery by third parties in the event of a government investigation or civil litigation. It is in everyone's best interests to know and comply with our legal and ethical obligations. The Company's business is subject to, or may in the future be subject to, a number of legal and regulatory requirements, including standards related to ethical research and development procedures, and proper scientific conduct. We expect employees to comply with all such requirements.

2. Insider Trading

Employees, officers and directors who have access to confidential (or "***inside***") information are not permitted to use or share that information for stock trading purposes or for any other purpose except to conduct our business. All non-public information about the Company or about other companies is considered confidential information. To use material non-public information in connection with buying or selling securities, including "tipping" others who might make an investment decision on the basis of this information, is both unethical and illegal. In addition, you may not participate in any prediction markets, betting or other speculative activities where the Company is the subject of a bet or prediction. You also may not use confidential information concerning the Company, or with respect to third parties obtained at work or related to your responsibilities, to participate in prediction markets, betting or other speculative activities. You should consult the Company's Amended and Restated Insider Trading Policy for additional information.

3. International Business Laws

Our employees are expected to comply with the applicable laws in all countries to which they travel, in which they operate and where we otherwise do business, including laws

prohibiting bribery, corruption or the conduct of business with specified individuals, companies or countries. The fact that, in some countries, certain laws are not enforced or that violation of those laws is not subject to public criticism will not be accepted as an excuse for noncompliance. In addition, we expect employees to comply with U.S. laws, rules and regulations governing the conduct of business by its citizens and corporations outside the U.S.

These U.S. laws, rules and regulations, which extend to all our activities outside the U.S., include:

- The Foreign Corrupt Practices Act, which prohibits directly or indirectly giving anything of value to a government official to obtain or retain business or favorable treatment and requires the maintenance of accurate books of account, with all company transactions being properly recorded;
- U.S. trade sanctions and embargoes, which generally prohibit U.S. companies, their subsidiaries, their employees, and third parties acting on their behalf from engaging in transactions or dealings involving certain countries and territories subject to embargoes imposed by the U.S. government (currently, Cuba, Iran, North Korea, Syria, and the Crimea Region, Donetsk People's Republic and Luhansk People's Republic in the Ukraine), as well as specific entities and individuals identified on sanctions lists published by the U.S. Department of the Treasury's Office of Foreign Assets Control;
- U.S. export controls, which restrict exports from the U.S. and re-exports from other countries of goods, software and technology to many countries, and prohibit transfers of U.S.-origin items to denied persons and entities; and
- Antiboycott regulations, which prohibit U.S. companies from taking any action that has the effect of furthering or supporting a restrictive trade practice or boycott imposed by a foreign country against a country friendly to the U.S. or against any U.S. person.

If you have a question as to whether an activity is restricted or prohibited, seek assistance from a supervisor or the Compliance Officer before taking any action, including giving any verbal assurances that might be regulated by international laws.

4. Antitrust

Antitrust laws are designed to protect the competitive process. These laws are based on the premise that the public interest is best served by vigorous competition and will suffer from illegal agreements or collusion among competitors. Antitrust laws generally prohibit:

- agreements, formal or informal, with competitors that harm competition or customers, including price fixing and allocations of customers, territories or contracts;
- agreements, formal or informal, that establish or fix the price at which a customer may resell a product; and
- the acquisition or maintenance of a monopoly or attempted monopoly through anti-competitive conduct.

Certain kinds of information, such as our strategies, business plans, budgets, forecasts, financial and operating information, pricing, production and inventory, should not be exchanged with competitors, regardless of how innocent or casual the exchange may be and regardless of the setting, whether business or social.

Antitrust laws impose severe penalties for certain types of violations, including criminal penalties and potential fines and damages of millions of dollars, which may be tripled under certain circumstances. Understanding the requirements of antitrust and unfair competition laws of the various jurisdictions where we do business can be difficult, and you are urged to seek assistance from your supervisor or the Compliance Officer whenever you have a question relating to these laws.

5. Environmental Compliance

U.S. federal law imposes criminal liability on any person or company that contaminates the environment with any hazardous substance that could cause injury to the community or environment. Violation of environmental laws can involve monetary fines and imprisonment. It is our policy to conduct our business in an environmentally responsible way that minimizes environmental impacts. We expect personnel to comply with all applicable environmental laws when conducting the business of the Company.

6. Conflicts of Interest

A "***conflict of interest***" occurs when an individual's private interest interferes in any way – or even appears to interfere – with the interests of the Company. A conflict situation can arise when an employee, officer or director takes actions or has interests that may make it difficult to perform that individual's work for the Company objectively and effectively. Conflicts of interest also arise when an employee, officer or director, or a member of such person's family, receives improper personal benefits as a result of such person's position in the Company. Conflicts of interest are prohibited. The following are some (but not all) situations that may involve problematic conflicts of interests: (a) employment by, consulting for, or service on the board of a competitor, customer or supplier; (b) owning a significant financial interest in an entity that does business, seeks to do business or competes with us; (c) soliciting or accepting gifts, favors, loans or preferential treatment from any person or entity that does business or seeks to do business with us, except as permitted under Section 11; (d) taking personal advantage of corporate opportunities, except as permitted under Section 7; (e) certain types of "moonlighting"; (f) exercising supervisory or other authority on behalf of the Company over a co-worker who is also a family member; and (g) loans to, or guarantees of obligations of, employees, officers or directors or their family members by the Company.

If you have any questions about a potential conflict of interest or if you become aware of an actual or potential conflict of interest, and you are not an officer or director of the Company, you should discuss the matter with your supervisor or the Compliance Officer (as further described in Section 16). Supervisors may not authorize conflict of interest matters or make determinations as to whether a problematic conflict of interest exists without first seeking the approval of the Compliance Officer and providing the Compliance Officer with a written description of the activity. If the supervisor is involved in the potential or actual conflict, you

should discuss the matter directly with the Compliance Officer. Officers and directors may seek authorizations and determinations from the audit committee (the "***Audit Committee***") of the Board of Directors of the Company (the "***Board***"). Factors that may be considered in evaluating a potential conflict of interest are, among others:

- whether it may interfere with the employee's job performance, responsibilities or morale;
- whether the employee has access to confidential information; whether it may interfere with the job performance, responsibilities or morale of others within the organization;
- any potential adverse or beneficial impact on our business;
- any potential adverse or beneficial impact on our relationships with our customers or suppliers, vendors, licensors, or other service providers;
- whether it would enhance or support a competitor's position; the extent to which it would result in financial or other benefit (direct or indirect) to the employee;
- the extent to which it would result in financial or other benefit (direct or indirect) to one of our customers, suppliers, vendors, licensors, or other service providers; and
- the extent to which it would appear improper to an outside observer.

7. Corporate Opportunities

You may not take personal advantage of opportunities for the Company that are presented to you or discovered by you as a result of your position with us or through your use of corporate property or information. Even opportunities that are acquired privately by you may be questionable if they are related to our existing or proposed lines of business. You may not use your position with us or our corporate property or information for improper personal gain, nor should you compete with us in any way.

8. Accuracy of Books and Records

The integrity of our records and public disclosure depends upon the validity, accuracy and completeness of the information supporting the entries to our books of account. Accurate information is essential to the Company's ability to meet legal, financial and regulatory obligations. Therefore, our corporate and business records should be completed accurately, honestly, and in a timely manner. Making false or misleading entries is strictly prohibited.

Any employee or director who is subject to a document preservation notice, or "legal hold," must refrain from deleting or destroying any documents or business records covered by the legal hold. Legal holds are an exception to the routine records management and retention practices of the Company.

9. Public Reporting

The Company relies upon our accounting and other business and corporate records in

preparing the periodic, current and other reports we may file from time to time with the U.S. Securities and Exchange Commission ("SEC") and other similar regulatory bodies. Securities laws require that these reports provide full, fair, accurate, timely and understandable disclosure and fairly present our financial condition and results of operations. Employees who collect, provide or analyze information for or otherwise contribute in any way in preparing or verifying these reports should strive to ensure that our financial disclosure is accurate and transparent and that our reports contain all of the information about the Company that would be important to enable stockholders and potential investors to assess the soundness and risks of our business and finances and the quality and integrity of our accounting and disclosures. In addition:

- no employee may take or authorize any action that would intentionally cause our financial records or financial disclosure to fail to comply with generally accepted accounting principles, the rules and regulations of the SEC or other applicable laws, rules and regulations;
- all employees must cooperate fully with the Company's finance department and internal auditing department, if any, as well as our independent public accountants and counsel, respond to their questions with candor and provide them with complete and accurate information;
- no employee, officer, director or person acting under their direction, may coerce, manipulate, mislead or fraudulently influence the Company's finance department, internal auditing department, if any, our independent public accountants or counsel; and
- no employee, officer or director should knowingly make (or cause or encourage any other person to make) any false or misleading statement in any of our reports filed with the SEC or knowingly omit (or cause or encourage any other person to omit) any information necessary to make the disclosure in any of our reports accurate in all material respects.

Any employee who becomes aware of any departure from these standards has a responsibility to report this knowledge promptly to a supervisor, the Compliance Officer, the Audit Committee or otherwise in accordance with the provisions of the Company's Amended and Restated Whistleblower Policy (the "***Whistleblower Policy***"), and such supervisor and/or the Audit Committee shall consult with the Company's outside legal counsel regarding such departure. You can also submit a report on https://www.whistleblowerservices.com/IRLA or calling 1-866-301-7701 , which is the Company's anonymous reporting and feedback hotline.

10. Fair Dealing

We strive to outperform our competition fairly and honestly through superior performance and not through unethical or illegal business practices. Statements regarding the Company's products and product candidates must not be untrue, misleading, deceptive or fraudulent. You should avoid making public statements about the Company's competitors and if you do, these should be reviewed by the legal department. You should not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair-dealing practice. Acquiring proprietary information from others through improper means, possessing trade secret information that was

improperly obtained, or inducing improper disclosure of confidential information from past or present employees of other companies is prohibited. If information is obtained by mistake that may constitute a trade secret or other confidential information of another business, or if you have any questions about the legality of proposed information gathering, you must consult your supervisor or the Compliance Officer, as further described in Section 16.

You are expected to deal fairly with our customers, suppliers, vendors, licensors, employees and anyone else with whom you have contact in the course of performing your job. Be aware that the U.S. Federal Trade Commission Act provides that "unfair methods of competition in commerce, and unfair or deceptive acts or practices in commerce, are declared unlawful." It is a violation of the Federal Trade Commission Act to engage in deceptive, unfair or unethical practices and to make misrepresentations in connection with sales activities.

Employees involved in procurement have a special responsibility to adhere to principles of fair competition in the purchase of products and services by selecting suppliers and vendors based exclusively on normal commercial considerations, such as quality, cost, availability, service and reputation, and not on the receipt of special favors.

11. Gifts and Entertainment

Business gifts and entertainment are meant to create goodwill and sound working relationships and not to gain improper advantage with customers or current or potential vendors or partners or facilitate approvals from government officials. The exchange, as a normal business courtesy, of meals or entertainment (such as tickets to a game or the theatre or a round of golf) is a common and acceptable practice as long as it is not extravagant. Unless express permission is received from a supervisor, the Compliance Officer or the Audit Committee, gifts and entertainment cannot be offered, provided or accepted by any employee unless consistent with customary business practices and not (a) of more than token or nominal monetary value (not to exceed $500), (b) in cash, (c) susceptible of being construed as a bribe or kickback, (d) made or received on a regular or frequent basis or (e) in violation of any laws. This principle applies to our transactions everywhere in the world, even where the practice is widely considered "a way of doing business." Employees should not accept gifts or entertainment that may reasonably be deemed to affect their judgment or actions in the performance of their duties. Our customers, suppliers and the public at large should know that our employees' judgment is not for sale.

Under some statutes, such as the U.S. Foreign Corrupt Practices Act (further described in Section 3), giving anything of value to a government official to obtain or retain business or favorable treatment is a criminal act subject to prosecution and conviction. Discuss with your supervisor or the Compliance Officer any proposed entertainment or gifts if you are uncertain about their appropriateness. Please also refer to the Company's Amended and Restated Anti-Corruption Policy.

12. Protection and Proper Use of Company Assets

All employees, officers and directors are expected to protect our assets, including proprietary information, and ensure their efficient use. Theft, carelessness and waste have a direct impact on our financial condition and results of operations. Our property, such as office

supplies, computer equipment, laboratory supplies and space, buildings and products, are expected to be used only for legitimate business purposes, although incidental personal use may be permitted. You may not, however, use our corporate name, any brand name or trademark owned or associated with the Company or any letterhead stationery for any personal purpose.

You may not, while acting on behalf of the Company or while using our computing or communications equipment or facilities, either:

- access the internal computer system (also known as "hacking") or other resource of another entity without express written authorization from the entity responsible for operating that resource; or
- commit any unlawful or illegal act, including harassment, libel, fraud, sending of unsolicited commercial email (also known as "spam") or material of objectionable content in violation of applicable law, trafficking in contraband of any kind or espionage.

If you receive authorization to access another entity's internal computer system or other resource, you must make a permanent record of that authorization so that it may be retrieved for future reference, and you may not exceed the scope of that authorization.

Unsolicited commercial email is regulated by law in a number of jurisdictions. If you intend to send unsolicited commercial email to persons outside of the Company, either while acting on our behalf or using our computing or communications equipment or facilities, you should contact your supervisor or the Compliance Officer for prior approval.

All data residing on or transmitted through our computing and communications facilities, including email and word processing documents, is the property of the Company and subject to inspection, retention and review by the Company, with or without an employee's or third party's knowledge, consent or approval, in accordance with applicable law. Any misuse or suspected misuse of our assets must be immediately reported to your supervisor or the Compliance Officer.

13. Confidentiality

One of our most important assets is our confidential information. Employees, officers and directors must maintain the confidentiality of confidential information entrusted to them by the Company or other companies, including our suppliers, customers, collaborators and partners, except when disclosure is authorized by the Company or legally permitted in connection with reporting illegal activity to the appropriate regulatory authority. Unauthorized disclosure of any confidential information is prohibited. Additionally, you should take appropriate precautions to ensure that confidential or sensitive business information, whether it is proprietary to the Company or another company, is not communicated within the Company except to employees who have a need to know such information to perform their responsibilities for the Company. In addition, you may not participate in any prediction markets, betting or other speculative activities where the Company is the subject of a bet or prediction. You also may not use confidential information concerning the Company, or with respect to third parties obtained at work or related to your responsibilities, to participate in prediction markets, betting or other speculative activities.

In addition, because we interact with other companies and organizations, there may be times when you learn confidential information about other companies before that information has been made available to the public. You must treat this information in the same manner as you are required to treat our confidential and proprietary information. There may even be times when you must treat as confidential the fact that we have an interest in, or are involved with, another company.

You are expected to keep confidential information and proprietary information confidential unless and until that information is released to the public through approved channels (usually through a press release, an SEC filing or a formal communication from a member of senior management, as further described in Section 14). Every employee has a duty to refrain from disclosing to any person confidential or proprietary information about us or any other company learned in the course of employment here, until that information is disclosed to the public through approved channels. This Code requires you to refrain from discussing confidential or proprietary information with outsiders and even with other Company employees, unless those fellow employees have a legitimate need to know the information in order to perform their job duties. Unauthorized use or distribution of this information could also be illegal and result in civil liability and/or criminal penalties.

You should also take care not to inadvertently disclose confidential information. Materials that contain confidential information, such as memos, notebooks, mobile devices, thumb drives or other data storage devices, and laptop computers, should be stored securely. Unauthorized posting or discussion of any information concerning our business, information or prospects on the Internet is prohibited, including on Internet forums, message boards, social media sites, "chat rooms" and other Internet discussion forums, regardless of whether you use your own name or a pseudonym. Be cautious when discussing sensitive information in public places like elevators, airports, restaurants and "quasi-public" areas within the Company or in and around the Company's facilities. All Company emails, chats, voicemails and other communications are presumed confidential and should not be forwarded or otherwise disseminated outside of the Company, except where required for legitimate business purposes.

You also must abide by any lawful obligations that you have to your former employer. These obligations may include restrictions on the use and disclosure of confidential information, restrictions on the solicitation of former colleagues to work at the Company and non-competition obligations.

In addition to the above responsibilities, if you are handling information protected by any privacy policy published by us, then you must handle that information in accordance with the applicable policy.

14. Media/Public Discussions

Third parties may ask you for information concerning the Company. Except as described in this Code, employees, officers and directors must not discuss internal Company matters with, or disseminate internal Company information to, anyone outside the Company, except as

required in the performance of their Company duties and, if appropriate, after a confidentiality agreement is in place. This prohibition applies particularly to inquiries concerning the Company from the media, market professionals (such as securities analysts, institutional investors, investment advisers, brokers and dealers) and security holders. All responses to inquiries on behalf of the Company must be made only by the Company's authorized spokespersons. If you receive any inquiries of this nature, you must decline to comment and refer the inquirer to your supervisor or one of the Company's authorized spokespersons.

All inquiries or calls from the press and financial analysts should be referred to the Company's Chief Executive Officer (the "***CEO***") and Chief Financial Officer (the "***CFO***"). We have designated our CEO and CFO as our official spokespersons for financial, scientific, clinical, technical and other related information. Unless a specific exception has been made by the CEO, these designees are the only people who may communicate with the press on behalf of the Company. You also may not provide any information to the media about us off the record, for background, confidentially or secretly.

15. Waivers

The Compliance Officer is responsible for interpreting and applying the Code in situations in which questions may arise. The Compliance Officer may grant exceptions to, or waivers of compliance with, certain provisions of the Code in appropriate circumstances for non-executive personnel. Any member of our personnel who believes that a situation may warrant such an exception or waiver should contact the Compliance Officer.

Any waiver of this Code for officers (as that term is defined in Rule 16a-1(f) under the Securities Exchange Act of 1934, as amended) or directors may be authorized only by our Board or, to the extent permitted by our Corporate Governance Guidelines, a committee of the Board and will be disclosed to stockholders as required by applicable laws, rules and regulations.

16. Compliance Standards and Procedures

Compliance Resources

To facilitate compliance with this Code, we have implemented a program of Code awareness, training and review. We have appointed our Chief Financial Officer to the position of Compliance Officer to oversee this program (under the direction and oversight of the Audit Committee). In the future, we may appoint another senior officer as the Compliance Officer. The Compliance Officer can be reached at jmilitello@irulya.com. The Compliance Officer is a person to whom you can address any questions or concerns. In addition to fielding questions or concerns with respect to potential violations of this Code, the Compliance Officer is responsible for:

- investigating possible violations of this Code, and the Compliance Officer shall consult with the Company's outside legal counsel with respect to such violations;
- training new employees in Code policies;
- conducting annual training sessions to refresh employees' familiarity with this Code;

- distributing copies of this Code annually via email and through our secure Smartsheets portal to each employee with a reminder that each employee is responsible for reading, understanding and complying with this Code;
- updating this Code as needed and alerting employees to any updates, with appropriate approval of the Audit Committee, to reflect changes in the law, the Company's operations and in recognized best practices, and to reflect the Company's experience; and
- otherwise promoting an atmosphere of responsible and ethical conduct.

Your most immediate resource for any matter related to this Code is your supervisor, who may have the information you need, or may be able to refer the question to another appropriate source. There may, however, be times when you prefer not to go to your supervisor. In these instances, you should feel free to discuss your concern with the Compliance Officer. If you are uncomfortable speaking with the Compliance Officer because such officer works in your department or is one of your supervisors, please contact the Chief Executive Officer. Of course, if your concern involves potential misconduct by another person and relates to questionable accounting or auditing matters under the Company's Whistleblower Policy, you may report that violation as set forth in the such policy.

A dedicated email address compliance@orphai-therapeutics.com is available to those who wish to ask questions about Company policy, seek guidance on specific situations or report violations of this Code. Whether you identify yourself or remain anonymous, your telephonic or email contact with the help line will be kept strictly confidential to the extent reasonably possible within the objectives of this Code, and subject to applicable law, regulations or legal proceeding.

Clarifying Questions and Concerns; Reporting Possible Violations

If you encounter a situation or are considering a course of action and its appropriateness is unclear, discuss the matter promptly with your supervisor or the Compliance Officer; even the appearance of impropriety can be very damaging and should be avoided.

If you are aware of a suspected or actual violation of Code standards by others, you have a responsibility to report it. You are expected to promptly provide a compliance resource with a specific description of the violation that you believe has occurred, including any information you have about the persons involved and the time of the violation. Whether you choose to speak with your supervisor or the Compliance Officer, you should do so without fear of any form of retaliation. We will take prompt disciplinary action against any employee who retaliates against you, up to and including termination of employment.

Supervisors must promptly report any complaints or observations of Code violations to the Compliance Officer. If you believe your supervisor has not taken appropriate action, you should contact the Compliance Officer directly. The Compliance Officer will investigate all reported possible Code violations promptly and with the highest degree of confidentiality that is possible under the specific circumstances. Neither you nor your supervisor may conduct any preliminary investigation, unless authorized to do so by the Compliance Officer. Your cooperation in the investigation will be expected. As needed, the Compliance Officer will

consult with our outside legal counsel, the Human Resources department and/or the Audit Committee. It is our policy to employ a fair process by which to determine violations of this Code.

With respect to any complaints or observations of violations that may involve accounting, internal accounting controls and auditing concerns, under the Company's Whistleblower Policy, the Compliance Officer shall promptly inform the Audit Committee, and the Audit Committee shall be responsible for supervising and overseeing the inquiry and any investigation that is undertaken. If a potential violation is reported via the confidential hotline or email address as provided under the Whistleblower Policy, the Audit Committee will be notified automatically and directly.

If any investigation indicates that a violation of this Code has probably occurred, we will take such action as we believe to be appropriate under the circumstances. If we determine that an employee is responsible for a Code violation, he or she will be subject to disciplinary action up to, and including, termination of employment and, in appropriate cases, civil action or referral for criminal prosecution. Appropriate action may also be taken to deter any future Code violations.

Nothing contained in this Code or the Company's Whistleblower Policy limits or otherwise prohibits any individual (including any current or former employee) from discussing or disclosing information about unlawful acts in the workplace, such as harassment, discrimination, retaliation, or any other conduct that you have reason to believe is unlawful, or communicating with, filing a charge or complaint with, or otherwise participating in any investigation or proceeding with any U.S. federal, state or local governmental or law enforcement branch, agency, entity, or commission, including providing documents or other information, without notice to the Company, provided that (i) in each case such communications and disclosures are consistent with applicable law and (ii) the information subject to such disclosure was not obtained by the current or former employee through a communication that was subject to the attorney client privilege, unless such disclosure of that information would otherwise be permitted by an attorney pursuant to 17 CFR 205.3(d)(2), applicable state attorney conduct rules, or otherwise. Any agreement (including without limitation any confidentiality agreement, nondisclosure agreement, employment agreement, separation agreement or similar employment or compensation arrangement) in conflict with the foregoing is hereby deemed amended by the Company to be consistent with the foregoing.

17. Changes; Annual Review

The Audit Committee will review and reassess the adequacy of this Code at least annually and recommend to the Board for approval any changes the Audit Committee determines are appropriate. All changes must be promptly disclosed to the extent required by law or regulation.

18. Website Disclosure

This Code, as may be amended from time to time, shall be posted on the Company's website. The Company shall state in its annual proxy statement that this Code is available on the Company's website and provide the website address as required by law or regulation.

19. Acknowledgement

After carefully reviewing this Code, you must execute an acknowledgment attached as Exhibit A hereto, indicating that you have received, read, understand and agree to comply with this Code.

Approved by the Board of Directors: October 13, 2026

Effective: October 13, 2026

Exhibit A

IRULYA THERAPEUTICS INC.

AMENDED AND RESTATED CODE OF BUSINESS CONDUCT AND ETHICS ACKNOWLEDGMENT

I hereby acknowledge that I have received, read, understand and will comply with IRulya Therapeutics Inc.'s Amended and Restated Code of Business Conduct and Ethics (this "***Code***").

I will seek guidance from and raise concerns about possible violations of this Code with my supervisor, management and the Compliance Officer.

I understand that my agreement to comply with this Code does not constitute a contract of employment.

Please sign here: _____

Print Name: _____

Date: _____

This signed and completed form must be returned to the Compliance Officer within 10 business days of receiving this Code.