

NIAGEN BIOSCIENCE, INC.

CORPORATE GOVERNANCE GUIDELINES

Niagen Bioscience, Inc. (the “**Company**”) has established the following guidelines for the conduct and operation of its Board of Directors (the “**Board**”). These guidelines are designed to give directors a flexible framework for effectively pursuing the Company’s objectives for the benefit of its stockholders. These guidelines should be interpreted in the context of all applicable laws, the Company’s charter documents and the Company’s other policies.

I. BOARD COMPOSITION AND SELECTION

Size of the Board

The Board will establish the number of directors in accordance with the amended and restated certificate of incorporation and amended and restated bylaws (the “**Bylaws**”) of the Company. The Board will periodically review the appropriate Board size, which may vary to accommodate the availability of suitable candidates and the Company’s needs.

Independence of Directors

The Board will have not less than a majority of independent directors, subject to any exceptions permitted by the applicable stock exchange listing standards of the Nasdaq Stock Market LLC (“**Nasdaq**”). To determine independence, the Board will consider the definition of independence in the Nasdaq listing standards and other factors that will contribute to effective oversight and decision-making.

At times required by the rules of the Securities and Exchange Commission (the “**SEC**”) or Nasdaq listing standards and based on information provided by Board and advice of counsel, the Board or its Nominating and Corporate Governance Committee (the “**Nominating Committee**”) will make affirmative determinations of director independence. Directors may be asked from time to time to leave a Board meeting when the Board is considering a transaction in which the director (or another organization with which the director is affiliated) has a financial or other interest. The Audit Committee of the Board (the “**Audit Committee**”) shall review and approve any proposed related person transactions in compliance with the Company’s policies and Nasdaq listing rules.

Management Directors

The Board anticipates that the Chief Executive Officer will serve on the Board. The Board also anticipates that other members of management who can assist the Board in fulfilling its responsibilities based on their experience and role at the Company may serve on the Board.

Board Leadership

The Board will appoint the Chair of the Board (the “**Chair**”) and the Company’s Chief Executive Officer in the manner that it determines to be in the best interests of the Company and its stockholders. The Board believes that whether to have the same person occupy the offices of Chair and Chief Executive Officer, or whether the Chair is also an employee director or a non-independent director, or is elected from among the independent directors, should be decided by the Board, from time to time, in its business judgment after considering relevant factors, including the specific needs of the business and what is in the

best interests of the Company and its stockholders. The Nominating Committee will periodically review this matter and make recommendations to the Board.

If the individual appointed as Chair is not an independent director, or whenever the independent directors determine that it is in the best interests of the Company and its stockholders, the independent directors, by vote of a majority of such independent directors, shall annually select an independent director to serve as lead independent director (the “**Lead Independent Director**”). The Lead Independent Director will have the following responsibilities: (i) in consultation with the Chair, establish the agenda for regular Board meetings; (ii) preside at all meetings of the Board at which the Chair is not present, including executive sessions of the independent directors; (iii) establish the agenda for meetings of the independent directors; (iv) coordinate with the committee chairs regarding meeting agendas and information requirements; (v) preside over any portions of meetings of the Board at which the performance of the Board is presented or discussed; (vi) act as liaison between the independent directors, the Chief Executive Officer and the Chair; and (vii) performing such other functions as the Board may delegate. The name of the Chair or Lead Independent Director will be listed in the Company’s proxy statement.

Selection of Directors

The Board will be responsible for nominating members for election to the Board by the Company’s stockholders. The Board is also responsible for filling any vacancies on the Board that may occur between annual meetings of stockholders as provided in the Company’s charter documents. The Nominating Committee is responsible for identifying, reviewing, evaluating, recommending and communicating with candidates qualified to become Board members or nominees for directors to the Board, in accordance with its charter and consistent with the criteria listed below.

Stockholder Recommendations of Director Nominees

The Nominating Committee will consider director candidates recommended by the Company’s stockholders. The Nominating Committee does not intend to alter the manner in which it evaluates a candidate for nomination to the Board based on whether or not the candidate was recommended by a Company stockholder.

For nominations of potential candidates made other than by the Board, the stockholder or other person making such nomination must comply with the Company’s Bylaws, including, without limitation, submission of the information or other materials required with respect to proposed nominees. Each potential candidate must provide a list of references and agree (i) to be interviewed by members of the Nominating Committee or other directors in the discretion of the Nominating Committee and (ii) to a background check or other review of the qualifications of a proposed nominee by the Company. Prior to nomination of any potential candidate by the Board, each member of the Board will have an opportunity to meet with the candidate. Upon request, any candidate nominated will agree in writing to comply with these Corporate Governance Guidelines and all other policies and procedures of the Company applicable to the Board.

Director Qualification Standards

The Board will determine the appropriate characteristics, skills and experience for the Board as a whole and for its individual members. The Board considers recommendations for nominees from the Nominating Committee. The Board will consider the minimum general criteria below and may add any specific additional criteria with respect to specific searches, in selecting candidates and existing directors for serving on the Board. An acceptable candidate may not fully satisfy all of the criteria but is expected to satisfy nearly all of them. The Board believes that candidates for director should have certain minimum qualifications, including the highest personal integrity and ethics, the ability to read and understand basic

financial statements, ability to understand the industry of the Company and being older than 21.

In considering candidates recommended by the Nominating Committee, the Board intends to consider other factors, such as: (i) possessing relevant expertise upon which to be able to offer advice and guidance to management; (ii) having sufficient time to devote to the affairs of the Company; (iii) demonstrating excellence in his or her field; (iv) having the ability to exercise sound business judgment; (v) experience as a board member or executive officer of another publicly held company; (vi) having an extensive personal background with varied perspectives and experiences; and (vii) having the commitment to rigorously represent the long-term interests of the Company's stockholders.

The Board reviews candidates for director nomination in the context of the current composition of the Board, the Company's operating requirements and the long-term interests of the Company's stockholders. The Company endeavors to have a Board representing a wide range of professional experience in areas that are relevant to the Company's business and its status as a public company. Directors must develop an understanding of the Company's business and be willing to devote sufficient time and effort to carrying out their duties and responsibilities effectively and should be committed to serve on the Board for an extended period of time. In the case of new director candidates, the Board also determines whether the nominee must be independent for purposes of the Nasdaq listing standards.

For incumbent directors, the Board reviews those directors' overall service to the Company during their term, including the number of meetings attended, level of participation, quality of performance and any other relationships and transactions that might impair the directors' independence.

Changes in Board Membership Criteria

The Board wishes to maintain members who can productively contribute to the success of the Company. From time to time, the Board, in its discretion, may change the criteria for Board membership. When this occurs, the Board will evaluate existing members according to the new criteria. The Board may ask a director who no longer meets the complete criteria for board membership to adjust his or her committee assignments or resign from the Board.

Term Limits

The Board does not believe it should limit the number of terms for which an individual may serve as a director. Directors who have served on the Board for an extended period of time are able to provide continuity and valuable insight into the Company's operations and prospects because of their experience and understanding of the Company's history, policies and objectives. The Board believes that it can ensure that it continues to evolve and adopt new ideas and viewpoints through the director nomination process in these guidelines. The director nomination process achieves what term limits seek to accomplish.

Limits on Board Memberships

Directors are expected to advise the chair of the Nominating Committee before accepting an invitation to serve on the board of directors or committee of another company. The Board recognizes that a director's ability to fulfill his or her responsibilities as a director can be impaired if he or she serves on multiple other boards or board committees. Service on boards and board committees of other companies should be consistent with the Company's conflict-of-interest policies.

Retirement Age

The Board does not believe that a fixed retirement age for directors is appropriate.

Directors Who Change Their Job Responsibility

A director who retires from his or her present employment or who materially changes his or her position should promptly notify the Board and the Nominating Committee. The Board does not believe any director who retires from his or her present employment, or who materially changes his or her position, should necessarily leave the Board; however, there should be an opportunity for the Board, through the Nominating Committee, to review the continued appropriateness of Board membership under these circumstances.

II. ROLE OF THE BOARD OF DIRECTORS

Stockholders select directors to provide oversight of and strategic guidance to senior management. A director's responsibility is to fulfill his or her fiduciary duties of care and loyalty and otherwise to exercise his or her business judgment in the best interests of the Company and its stockholders. Board service requires significant time and attention. More specifically, the Board has responsibilities to review, approve and monitor fundamental financial and business strategies and major corporate actions, assess major risks facing the Company and consider ways to address those risks, select and oversee management and oversee the establishment and maintenance of processes and conditions to manage these risks and maintain the integrity of the Company. To fulfill their duties, directors must prepare for meetings and discussions with management, participate in Board meetings, review relevant materials and serve on committees. Directors are expected to maintain an attitude of constructive involvement and oversight, ask relevant and incisive questions and demand honest and accurate answers. Directors must act with integrity and demonstrate a commitment to the Company, the Company's values, business and long-term stockholder value.

III. DIRECTOR ORIENTATION AND EDUCATION

The Nominating Committee may implement an orientation process for directors that includes background material on the Company's policies and procedures, meetings with senior management and visits to the Company's facilities. The Company may also offer continuing education programs to assist the directors in maintaining the level of expertise necessary to perform their duties.

Directors are encouraged to be involved in continuing director education on an ongoing basis to enable them to better perform their duties and to recognize and appropriately address issues that arise. Directors are encouraged to attend seminars, conferences and other continuing education programs designed especially for directors of public companies, including but not limited to, accredited director education programs. The Company shall pay all reasonable expenses related to continuing director education.

IV. DIRECTOR COMPENSATION

The Compensation Committee of the Board (the "***Compensation Committee***") will review and approve, or recommend to the Board for approval, the type and amount of compensation for Board and committee service to be paid or awarded to non-employee directors in accordance with applicable legal and regulatory guidelines. The amount of compensation for non-employee directors and committee members should be consistent with market practices of similarly situated companies. The Company's employee directors shall not receive additional compensation for service as directors. In determining compensation, the Board will consider the impact on the director's independence and objectivity.

V. BOARD MEETINGS

Number of Meetings

The Board expects to have at least four regular Board meetings each year.

Attendance and Preparation

Board members are expected to prepare for, attend and participate in all meetings of the Board and committees on which they serve. Directors must notify the Company's Secretary when they will be absent from a meeting. Directors are also encouraged to attend the Company's annual meeting of stockholders. The Company will provide directors with appropriate materials before each meeting, except in unusual or exigent circumstances.

Agenda

The Chair or Lead Independent Director, together with the Chief Executive Officer, will create a schedule of topics to be discussed during the year and an agenda for each Board meeting. Each Board member is encouraged to suggest topics for the agenda at any time and each Board member is free to raise subjects that are not on the agenda.

Executive Session

The independent, non-employee directors of the Board will meet periodically in executive session but no less than two times per year or the minimum, if any, set by the Nasdaq listing standards. Executive session discussions may include any topics decided by the attendees. The directors generally shall not take formal action at these sessions, but may make recommendations for consideration by the full Board. The Lead Independent Director, if any, will preside over the executive sessions and serve as the liaison between the independent directors, the Chief Executive Officer and the Chair.

Committee Reports

At each regular Board meeting, if requested by the Board, each committee will present a brief summary of the principal subjects discussed, any conclusions reached and the final actions of the committee. The chair of the appropriate committee will present the report. Minutes of committee meetings will be available to any director.

VI. BOARD COMMITTEES

Number of Committees; Independence of Members

The Board will constitute and maintain an Audit Committee, a Compensation Committee and a Nominating Committee. Only independent directors may serve on the Audit Committee, the Compensation Committee and the Nominating Committee. The Board may form, merge, or dissolve additional committees, as it deems appropriate.

Committee Functions and Charters

All standing committees will have a written charter that describes the committee's responsibilities. Unless otherwise directed by the Board, any new committee formed by the Board will develop a written charter delineating its responsibilities. Each committee will review its charter at least annually and recommend any proposed charter changes to the Board.

Board Committee Membership

The Nominating Committee oversees the Board's committee structure and operations, including authority to delegate to subcommittees and committee reporting to the Board. The Nominating Committee will annually recommend to the Board each committee's chair and membership. In making those recommendations, the Nominating Committee will consider the interests, independence and experience of the directors and the independence and experience requirements of the applicable stock exchange, the rules and regulations of the SEC and applicable law.

Committee Meetings and Agenda

Each committee chair, in consultation with that committee's members, will determine the processes, frequency, length and agenda for each committee meeting and the appropriate attendees in light of that committee's charter, the authority delegated by the Board to that committee and the legal, regulatory, accounting and governance principles applicable to that committee's functions.

VII. BOARD ACCESS TO MANAGEMENT; USE OF OUTSIDE ADVISORS

Board members will have access to Company management, subject to such processes as deemed appropriate by the Nominating Committee. Board members are expected to use their judgment to ensure that this contact is not distracting to the Company's operations or to management's duties and responsibilities. Board members should copy the Chief Executive Officer on written communications to management whenever appropriate.

The Board and each committee will have the power to hire, at the expense of the Company, independent legal, financial, or other advisors that they may deem necessary, without consulting or obtaining the advanced approval of any officer.

VIII. CHIEF EXECUTIVE OFFICER EVALUATION

The Board will annually review the Chief Executive Officer's performance. The Board will evaluate performance based on objective criteria, including how well the business achieves long-term strategic objectives and successfully develops management. The Compensation Committee and Board will use this evaluation when considering the compensation of the Chief Executive Officer.

IX. MANAGEMENT SUCCESSION PLANNING

The Board, with the Nominating Committee, will develop and periodically review with the Chief Executive Officer a plan with respect to executive officers' succession and consider appropriate individuals who might fill those positions. The Chief Executive Officer should also recommend and evaluate potential successors. The Chief Executive Officer will also review any development plans for those potential successors.

X. BOARD SELF-EVALUATION

If required, the Nominating Committee will periodically oversee, at least annually, a self-evaluation of the Board to determine whether the Board and its committees are functioning effectively. The Nominating Committee will receive feedback from all directors and report to the Board with an assessment. The assessment should include an evaluation of (a) the Board's and each committee's contribution as a whole and effectiveness in serving the best interests of the Company and its stockholders, (b) specific areas in which the Board and management believe that the performance of the Board and its committees could be improved and (c) overall Board composition and makeup. The results of these evaluations should be provided to the Board for further discussion as appropriate.

XI. BOARD RESPONSIBILITIES

A director should discharge his or her duties, including duties as a member of any committee on which he or she serves, in good faith and in a manner the director reasonably believes to be in the best interests of the Company and its stockholders. Board members will comply with the laws and requirements of the applicable stock exchange and other applicable regulatory agencies and with all policies and guidelines of the Company, including without limitation, the Company's Code of Business Conduct and Ethics.

Each director is expected to disclose promptly to the Board and respond promptly and accurately to periodic questionnaires or other inquiries from the Company regarding any existing or proposed relationships with the Company, including compensation and stock ownership, which could affect the independence of the director. Each director will also promptly inform the Board of any material change in such information, to the extent not already known by the Board.

Board members are expected to devote sufficient time and attention to prepare for, attend and participate in Board meetings and meetings of committees on which they serve, including advance review of meeting materials that may be circulated prior to each meeting.

XII. CONFIDENTIALITY

Directors have an obligation to protect and keep confidential all of the Company's non-public information unless the Company has authorized public disclosure or unless otherwise required by applicable law. Confidential information includes all non-public information entrusted to or obtained by a director by reason of his or her position on the Board. This includes information regarding the Company's strategy, business, finances and operations and will include minutes, reports and materials of the Board and committees and other documents identified as confidential by the Company.

Directors may not use such confidential information for personal benefit or to benefit other persons or entities other than the Company. Unless authorized by the Company or applicable law, directors will refrain from disclosing confidential information to anyone outside the Company, especially anyone affiliated with any entity or person that employs the director or has sponsored the director's election to the Board. These obligations continue even after service on the Board has ended. The confidentiality obligations described above continue even after service on the Board has ended. Any questions or concerns about potential disclosures should be directed to the Company's General Counsel, who then may communicate with the Chief Executive Officer or the Nominating Committee regarding the potential disclosures.

XIII. STOCKHOLDER COMMUNICATIONS WITH THE BOARD

Stockholders of the Company wishing to communicate with the Board or an individual director may send a written communication to the Board or such director c/o Niagen Bioscience, Inc., 10900 Wilshire Blvd., Suite 600, Los Angeles, CA 90024, Attn: Corporate Secretary. The Corporate Secretary will review each communication. The Corporate Secretary will forward such communication to the Board or to any individual director to whom the communication is addressed unless the communication contains advertisements or solicitations or is unduly hostile, threatening or similarly inappropriate, in which case the Corporate Secretary shall discard the communication or inform the proper authorities, as may be appropriate.

XIV. REVIEW OF GOVERNANCE GUIDELINES

The Nominating Committee will periodically review and assess the adequacy of these guidelines and, as appropriate, will recommend any proposed changes to the Board for consideration and approval.

Approved by the Board of Directors: April 28, 2025

Effective: April 28, 2025