

GLAUKOS CORPORATION
POLICY REGARDING THE RECOUPMENT OF
CERTAIN COMPENSATION PAYMENTS

The Board of Directors, or the Compensation, Nominating and Governance Committee of the Board of Directors, of Glaukos Corporation (the “Company”) shall, in such circumstances as it determines to be appropriate, require reimbursement or cancellation of all or a portion of any short or long-term cash or equity incentive payments or awards to a Covered Individual (as such term is defined below) where: (1) the amount of any such payment or award, or number of shares included in any such payment or award, was determined based on the achievement of financial results that were subsequently the subject of an accounting restatement due to noncompliance with any financial reporting requirement under federal securities laws and such restatement was the result of misconduct; (2) a lesser (or no) payment or award of cash or shares would have been made to the individual based upon the restated financial results; and (3) the payment or award of cash or shares was received by the individual (or the applicable vesting event of the award occurred) during the three-year period preceding the date on which the Company is required to prepare such accounting restatement.

For purposes of this policy, a “Covered Individual” means any individual who at the time of receipt of any such payment or award is an executive officer of the Company subject to Section 16 of the Securities Exchange Act of 1934, as amended, as determined by the Company’s Board of Directors, regardless of whether such individual continues to hold such position or continues to be employed by the Company or any of its subsidiaries.

This policy does not limit any other remedies the Company may have available to it in the circumstances, which may include, without limitation, dismissing an employee or initiating other disciplinary procedures. The provisions of this policy are in addition to (and not in lieu of) any rights to repayment the Company may have under Section 304 of the Sarbanes-Oxley Act of 2002 and other applicable laws.

The Company may revise this policy from time to time, including, without limitation, to conform to applicable law.