

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549**

FORM 10-K/A
Amendment No. 1

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2024.

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from to .
Commission file number 001-33528

OPKO Health, Inc.

(Exact Name of Registrant as Specified in Its Charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

75-2402409
(I.R.S. Employer
Identification No.)

4400 Biscayne Blvd.
Miami, FL 33137
(Address of Principal Executive Offices) (Zip Code)
(305) 575-4100
(Registrant's Telephone Number, Including Area Code)

Securities registered pursuant to section 12(b) of the Act:

Title of Each Class	Trading Symbol	Name of Each Exchange on Which Registered
Common Stock, \$.01 par value per share	OPK	NASDAQ Global Select Market

Securities registered pursuant to section 12(g) of the Act:

None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company or an emerging growth company. See the definitions of “large accelerated filer,” “accelerated filer,” “smaller reporting company,” and “emerging growth company” in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input checked="" type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Indicate by check mark whether the registrant has filed a report on and attestation to its management’s assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report.

If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements.

Indicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive- based compensation received by any of the registrant’s executive officers during the relevant recovery period pursuant to §240.10D-1(b).

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes No

The aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, as of the last business day of the registrant’s most recently completed second fiscal quarter was: \$414,913,527.

As of January 31, 2025, the registrant had 671,550,270 shares of its common stock, par value \$0.01 per share (“Common Stock”) outstanding.

Documents Incorporated by Reference

Portions of the registrant’s definitive proxy statement for its 2025 Annual Meeting of Stockholders are incorporated by reference in Items 10, 11, 12, 13, and 14 of Part III of this Annual Report on Form 10-K.

Explanatory Note

OPKO Health, Inc., a Delaware corporation (the “Company”), is filing this Amendment No. 1 on Form 10-K/A (the “Amendment” or “Form 10-K/A”) to amend and restate Part III, Item 10. Directors, Executive Officers and Corporate Governance to include XBRL tagging and to amend and restate Part IV, Item 15, Exhibits and Financial Statement Schedules of its Annual Report on Form 10-K for the year ended December 31, 2024 originally filed with the U.S. Securities and Exchange Commission (the “SEC”) on March 3, 2025 (the “Original 10-K”), which inadvertently included the OPKO Health, Inc. Related Party Transaction Policy as Exhibit 19.1 instead of the Company’s Insider Trading Policy. Accordingly, Part IV, Item 15, Exhibits and Financial Statement Schedules has been amended and restated in its entirety to include the Company’s Insider Trading Policy as Exhibit 19.1.

In accordance with Rules 12b-15 and 13a-14 under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), we have also amended Part IV, Item 15, Exhibits and Financial Statement Schedules to include currently dated certifications pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 from our principal executive officer and principal financial officer. Because no financial statements have been included in this Amendment and this Amendment does not contain or amend any disclosure with respect to Items 307 and 308 of Regulation S-K, paragraphs 3, 4 and 5 of the certifications have been omitted. Similarly, because no financial statements have been included in this Amendment, certifications pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 have been omitted.

Except as described above, this Amendment does not amend, update or change any other disclosures in the Original 10-K. In addition, the information contained in this Amendment does not reflect events occurring after the filing of the Original 10-K and does not modify or update the disclosures therein, except as specifically identified above.

Ernst & Young LLP
PCAOB ID No. 42
Miami, Florida

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PART III.

Except to the extent included below, the information required in Items 10 (Directors, Executive Officers and Corporate Governance), Item 11 (Executive Compensation), Item 12 (Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters), Item 13 (Certain Relationships and Related Transactions, and Director Independence), and Item 14 (Principal Accounting Fees and Services) is incorporated by reference to the Company's definitive proxy statement for the 2025 Annual Meeting of Stockholders to be filed with the Securities and Exchange Commission within 120 days of December 31, 2024.

Item 10. DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE.

Code of Ethics

We have adopted a Code of Business Conduct and Ethics. We require all employees, including our principal executive officer, principal financial officer, principal accounting officer and other senior officers and our employee directors, to read and to adhere to the Code of Business Conduct and Ethics in discharging their work-related responsibilities. Employees are required to report any conduct that they believe in good faith to be an actual or apparent violation of the Code of Business Conduct and Ethics. The Code of Business Conduct and Ethics is available on our website at <http://www.OPKO.com>. Any amendment to, or waivers of, the Code of Business Conduct and Ethics will be disclosed on our website promptly following the date of such amendment or waiver.

Insider Trading Policy

We have adopted an Insider Trading Policy which governs the purchase, sale and/or any other dispositions of our securities by the Company and its directors, officers and employees and is reasonably designed to promote compliance with insider trading laws, rules and regulations and applicable exchange listing standards. A copy of our Insider Trading Policy is filed as Exhibit 19.1 to this Annual Report on Form 10-K.

PART IV.

Item 15. EXHIBITS, FINANCIAL STATEMENT SCHEDULES.

(1) Exhibits: See Index to Exhibits below.

INDEX TO EXHIBITS

Exhibit Number	Description
2.1+	Agreement and Plan of Merger, dated January 28, 2011, by and among CURNA, Inc., KUR, LLC, OPKO Pharmaceuticals, LLC, OPKO CURNA, LLC, and certain individuals named therein, filed with the Company's Quarterly Report on Form 10-Q/A filed with the Securities and Exchange Commission on July 25, 2011, and incorporated herein by reference.
2.2	Agreement and Plan of Merger and Reorganization, dated as of January 14, 2022, by and among the Company, Sema4 Holdings Corp., Orion Merger Sub I, Inc., Orion Merger Sub II, LLC, GeneDx Inc. and GeneDx Holding 2, Inc., filed with the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on January 18, 2022, and incorporated herein by reference.
2.3	Agreement and Plan of Merger, dated as of May 9, 2022, by and among the Company, ModeX Therapeutics, Inc., Orca Acquisition Sub, Inc. and Gary J. Nabel, solely in the capacity of a representative of the Stockholders, filed with the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on May 13, 2022, and incorporated herein by reference.
2.4++	Asset Purchase Agreement, dated as of March 27, 2024 by and among BioReference Health, LLC, OPKO Health, Inc. and Laboratory Corporation of America Holdings, filed with the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on March 28, 2024, and incorporated herein by reference.
3.1	Amended and Restated Certificate of Incorporation, as amended, filed with the Company's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on November 12, 2013 for the Company's three-month period ended September 30, 2013, and incorporated herein by reference.
3.2	Amended and Restated Bylaws, filed with the Company's Annual Report on Form 10-K filed with the Securities and Exchange Commission on February 18, 2021, and incorporated herein by reference.
3.3	Certificate of Designation of Series D Preferred Stock, filed with the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on September 24, 2009, and incorporated herein by reference.
3.4	Amendment to Amended and Restated Certificate of Incorporation, filed with the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on June 21, 2019, and incorporated herein by reference.
3.5	Composite Amended and Restated Certificate of Incorporation of OPKO Health, Inc., filed with the Company's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on May 7, 2024, and incorporated herein by reference.

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- [4.1](#) [Indenture, dated January 30, 2013, between OPKO Health, Inc. and Wells Fargo Bank, National Association filed with the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on February 5, 2013, and incorporated herein by reference.](#)
- [4.2](#) [Base Indenture related to the 4.50% Convertible Senior Notes due 2025, dated as of February 7, 2019, by and between OPKO Health, Inc. and U.S. Bank National Association, as trustee, filed with the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on February 7, 2019, and incorporated herein by reference.](#)
- [4.3](#) [Supplemental Indenture related to the 4.50% Convertible Senior Notes due 2025, dated as of February 7, 2019, by and between OPKO Health, Inc. and U.S. Bank National Association, as trustee, filed with the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on February 7, 2019, and incorporated herein by reference.](#)
- [4.4](#) [Description of Securities, filed with the Company's Annual Report on Form 10-K filed with the Securities and Exchange Commission on February 18, 2021, and incorporated herein by reference.](#)
- [4.5](#) [Indenture, dated January 9, 2024, by and between OPKO Health, Inc. and U.S. Bank Trust Company, National Association, as Trustee, filed with the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on January 9, 2024, and incorporated herein by reference.](#)
- [4.6](#) [Form of 3.75% Convertible Senior Note due 2029, incorporated by reference to Exhibit A of the Indenture filed as Exhibit 4.1 to the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on January 9, 2024.](#)
- [10.1](#) [Form of Director Indemnification Agreement, filed with the Company's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on August 8, 2008 for the Company's three-month period ended June 30, 2008, and incorporated herein by reference.](#)
- [10.2](#) [Form of Officer Indemnification Agreement, filed with the Company's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on August 8, 2008 for the Company's three-month period ended June 30, 2008, and incorporated herein by reference.](#)
- [10.3*](#) [Form of Restricted Share Award Agreement for Directors, filed with the Company's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on November 9, 2009 for the Company's three-month period ended September 30, 2009, and incorporated herein by reference.](#)
- [10.4+](#) [Exclusive License Agreement by and between TESARO, Inc. and OPKO Health, Inc. dated December 10, 2010, filed with the Company's Annual Report on Form 10-K/A filed with the Securities and Exchange Commission on July 28, 2011, and incorporated herein by reference.](#)
- [10.5](#) [OPKO Health, Inc. 2016 Equity Incentive Plan, filed with the Company's Definitive Proxy Statement on Schedule 14A filed with the Securities and Exchange Commission on March 25, 2016, and incorporated herein by reference.](#)
- [10.6](#) [Development and License Agreement between OPKO Health, Inc. and Vifor Fresenius Medical Care Renal Pharma Ltd., dated May 8, 2016, filed with the Company's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on August 8, 2016 for the Company's three-month period ended June 30, 2016, and incorporated herein by reference.](#)
- [10.7](#) [Form of 5% Convertible Promissory Note dated February 27, 2018 filed with the Company's Annual Report on Form 10-K filed with the Securities and Exchange Commission on March 1, 2018, and incorporated herein by reference.](#)

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- [10.8](#) [Share Lending Agreement, dated February 4, 2019, by and between the OPKO Health, Inc. and Jefferies Capital Services, LLC, filed with the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on February 7, 2019, and incorporated herein by reference.](#)
- [10.9](#) [Amendment to Development and License Agreement between EirGen Pharma Ltd. and Vifor Fresenius Medical Care Renal Pharma Ltd., dated May 5, 2020, filed with the Company's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on July 31, 2020 for the Company's three-month period ended June 30, 2020, and incorporated herein by reference.](#)
- [10.10](#) [Amended and Restated Development and Commercialization License Agreement by and between Pfizer Inc. and OPKO Ireland Ltd., dated May 12, 2020, filed with the Company's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on July 31, 2020 for the Company's three-month period ended June 30, 2020, and incorporated herein by reference.](#)
- [10.11](#) [Asset Purchase Agreement, dated June 16, 2021, among EirGen Pharma Limited, Horizon Therapeutics Ireland DAC, and OPKO Health, Inc. \(with respect to certain sections\), filed with the Company's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on July 29, 2021 for the Company's three-month period ended June 30, 2021, and incorporated herein by reference.](#)
- [10.12](#) [License Agreement by and among EirGen Pharma Limited and Nicoya Macau Limited, dated June 8, 2021, filed with the Company's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on July 29, 2021 for the Company's three-month period ended June 30, 2021, and incorporated herein by reference.](#)
- [10.13](#) [Exclusive License Agreement, dated July 6, 2021, by and between OPKO Health, Inc. and CAMP4 Therapeutics Corporation, filed with the Company's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on July 29, 2021 for the Company's three-month period ended June 30, 2021, and incorporated herein by reference.](#)
- [10.14](#) [Amended and Restated Credit Agreement, dated August 30, 2021, by and among by and among BioReference Laboratories, Inc., certain of its subsidiaries, and JPMorgan Chase Bank, N.A., filed with the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on September 3, 2021, and incorporated herein by reference.](#)
- [10.15](#) [Shareholder Agreement, dated January 14, 2022, by and between OPKO Health, Inc. and SEMA4 Holdings Corp, filed with the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on January 18, 2022, and incorporated herein by reference.](#)
- [10.16](#) [Lock-up and Voting Agreement, dated as of May 9, 2022, by and among the Company, Dr. Phillip Frost, Dr. Jane Hsiao and Frost Gamma Investments Trust, filed with the Company's Current Report on Form 8-K filed with Securities and Exchange Commission on May 13, 2022, and incorporated herein by reference.](#)
- [10.17](#) [Offer Letter, dated May 9, 2022, by and between the Company and Dr. Zerhouni, filed with the Company's Current Report on Form 8-K filed with Securities and Exchange Commission on May 13, 2022, and incorporated herein by reference.](#)
- [10.18](#) [Offer Letter, dated May 9, 2022, by and between the Company and Dr. Nabel, filed with the Company's Current Report on Form 8-K filed with Securities and Exchange Commission on May 13, 2022, and incorporated herein by reference.](#)
- [10.19](#) [Waiver Under and Amendment No. 1 to Amended and Restated Credit Agreement between BioReference Health, LLC, GeneDx, LLC, the other Subsidiary Borrowers party hereto, the other Loan Parties party hereto, the Lenders party hereto, and JPMorgan Chase Bank, N.A., as the administrative agent for the Lenders, dated April 29, 2022, filed with the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on May 4, 2022, and incorporated herein by reference.](#)

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10.20	Settlement Agreement between United States of America, acting through the United States Department of Justice and on behalf of the Office of Inspector General of the Department of Health and Human Services, and the Defense Health Agency, acting on behalf of the TRICARE Program, the Commonwealth of Massachusetts, acting through the Medicaid Fraud Division of the Office of Attorney General and on behalf of the Executive Office of Health and Human Services, limited to its role as the single state agency for Medicaid, the State of Connecticut, acting through the Attorney General of the State of Connecticut, BioReference Health, LLC and OPKO Health, Inc., and Jean Marie Crowley, effective July 14, 2022, filed with the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on July 15, 2022, and incorporated herein by reference.
10.21	Form of Amended 5% Convertible Promissory Note dated February 10, 2023 filed as Exhibit 10.22 filed with the Company's Annual Report on Form 10-K filed with the Securities and Exchange Commission on February 27, 2023, and incorporated herein by reference.
10.22	Waiver and Amendment No. 2 to the Amended and Restated Credit Agreement, dated June 29, 2023, by and among BioReference Health, LLC, certain of its subsidiaries, and JPMorgan Chase Bank, N.A., filed with the Company's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on August 3, 2023 for the Company's three-month period ended June 30, 2023, and incorporated herein by reference.
10.23++	License and Research Collaboration Agreement by and between ModeX Therapeutics, Inc., OPKO Health, Inc. (with respect to certain sections), and Merck Sharp & Dohme LLC dated March 7, 2023, filed with the Company's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on May 3, 2023 for the Company's three-month period ended March 31, 2023, and incorporated herein by reference.
10.24++	Purchase Agreement, dated January 4, 2024, by and between the Company and J.P. Morgan Securities LLC, as representative of the Initial Purchasers named therein, filed with the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on January 9, 2024, and incorporated herein by reference.
10.25++	Convertible Note Purchase Agreement, dated as of January 4, 2024, by and among the Company and certain investors, including Frost Gamma Investments Trust and Jane H. Hsiao, Ph.D., MBA, filed with the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on January 9, 2024, and incorporated herein by reference.
10.26+++	Note Purchase Agreement dated July 17, 2024 by and among the Company, certain purchasers party thereto, OPKO Biologics Limited, Eirgen Pharma Ltd. and HCR Injection SPV, LLC as agent, filed with the Company's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on August 7, 2024, and incorporated herein by reference.
10.27	Form of Note dated July 17, 2024, filed with the Company's Quarterly Report on Form 10Q filed with the Securities and Exchange Commission on August 7, 2024, and incorporated herein by reference.
19.1**	OPKO Health, Inc. Insider Trading Policy.
21	Subsidiaries of the Company, filed with the Company's Annual Report on Form 10-K for the year ended December 31, 2024 filed with the Securities and Exchange Commission on March 3, 2025, and incorporated herein by reference.
23.1	Consent of Ernst & Young LLP., filed with the Company's Annual Report on Form 10-K for the year ended December 31, 2024 filed with the Securities and Exchange Commission on March 3, 2025, and incorporated herein by reference.

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31.1**	Certification by Phillip Frost, Chief Executive Officer, pursuant to Rule 13a-14(a) and 15d-14(a) of the Securities and Exchange Act of 1934 as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 for the year ended December 31, 2024.
31.2**	Certification by Adam Logal, Chief Financial Officer, pursuant to Rule 13a-14(a) and 15d-14(a) of the Securities and Exchange Act of 1934 as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 for the year ended December 31, 2024.
32.1	Certification by Phillip Frost, Chief Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 for the year ended December 31, 2024, furnished with the Company's Annual Report on Form 10-K for the year ended December 31, 2024 filed with the Securities and Exchange Commission on March 3, 2025, and incorporated herein by reference.
32.2	Certification by Adam Logal, Chief Financial Officer, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 for the year ended December 31, 2024, furnished with the Company's Annual Report on Form 10-K for the year ended December 31, 2024 filed with the Securities and Exchange Commission on March 3, 2025, and incorporated herein by reference.
97.1	OPKO Health, Inc. Mandatory Recovery of Compensation Policy filed with the Company's Annual Report on Form 10-K filed with the Securities and Exchange Commission on March 1, 2024, and incorporated herein by reference.
101.SCH	XBRL Taxonomy Extension Schema Document
101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document
101.DEF	XBRL Taxonomy Extension Definition Linkbase Document
101.LAB	XBRL Taxonomy Extension Label Linkbase Document
101.PRE	XBRL Taxonomy Extension Presentation Linkbase Document
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

* Denotes management contract or compensatory plan or arrangement.

** Filed herewith.

+ Certain confidential material contained in the document has been omitted and filed separately with the Securities and Exchange Commission.

++ Pursuant to Item 601(a)(5) of Regulation S-K, schedules and similar attachments to this exhibit have been omitted because they do not contain information material to an investment or voting decision and such information is not otherwise disclosed in such exhibit. The Company will supplementally provide a copy of any omitted schedule or similar attachment to the U.S. Securities and Exchange Commission or its staff upon request.

+++ Pursuant to Item 601(b)(10)(iv) of Regulation S-K, portions of this exhibit have been omitted because the Company customarily and actually treats the omitted portions as private or confidential, and such portions are not material. The Company will supplementally provide a copy of an unredacted copy of this exhibit to the U.S. Securities and Exchange Commission or its staff upon request.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: March 21, 2025

OPKO HEALTH, INC.

By: /s/ Adam Logal
Adam Logal
Senior Vice President, Chief Financial Officer,
Chief Accounting Officer

<u>ExhibitNumber</u>	<u>Description</u>
19.1	OPKO Health, Inc. Insider Trading Policy.
31.1	Certification by Phillip Frost, Chief Executive Officer, pursuant to Rule 13a-14(a) and 15d-14(a) of the Securities and Exchange Act of 1934 as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 for the year ended December 31, 2024.
31.2	Certification by Adam Logal, Chief Financial Officer, pursuant to Rule 13a-14(a) and 15d-14(a) of the Securities and Exchange Act of 1934 as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 for the year ended December 31, 2024.
Exhibit 101.INS	Inline XBRL Instance Document
Exhibit 101.SCH	Inline XBRL Taxonomy Extension Schema Document
Exhibit 101.CAL	Inline XBRL Taxonomy Extension Calculation Linkbase Document
Exhibit 101.DEF	Inline XBRL Taxonomy Extension Definition Linkbase Document
Exhibit 101.LAB	Inline XBRL Taxonomy Extension Label Linkbase Document
Exhibit 101.PRE	Inline XBRL Taxonomy Extension Presentation Linkbase Document
Exhibit 104	Cover Page Interactive Data File (formatted as Inline XBRL and contained in Exhibit 101)

OPKO HEALTH, INC.**INSIDER TRADING POLICY
(Revised July 22, 2008)**

This Insider Trading Policy provides guidelines to all personnel (“Restricted Persons”), including employees (both domestic and international), directors and officers, of OPKO Health, Inc. and its subsidiaries (the “Company”), with respect to transactions in the Company’s securities and the handling of material non-public information about the Company and the companies with which it does business. In the discretion of the Company’s Compliance Officer, this Insider Trading Policy may also apply to consultants to and contractors of the Company and its subsidiaries who may come into possession of such material non-public information as a result of their work for or on behalf of the Company.

For purposes of this Insider Trading Policy, the Company’s securities include common stock, options to purchase common stock and any other securities the Company may issue from time to time, such as preferred stock, warrants, convertible debentures and debt securities. The Company’s securities also include derivative securities relating to the Company’s securities, even if not issued by the Company, such as exchange-traded options.

The Company’s directors, officers and certain designated employees are subject to additional limitations, including pre-clearance and blackout restrictions, described separately in the Company’s Pre-clearance and Blackout Policy.

I. Policy

It is the policy of the Company to comply with all insider trading laws and regulations.

II. Responsibility

Restricted Persons may create, use or have access to material information about the Company that is not generally available to the investing public (such information is referred to in this Insider Trading Policy as “material non-public information,” as explained in more detail below). Each Restricted Person has an important ethical and legal obligation to maintain the confidentiality of such information and not to engage in any transactions in the Company’s securities while in possession of material non-public information of the Company. Each Restricted Person and the Company may be subject to severe civil and criminal penalties as a result of unauthorized disclosure of material nonpublic information of the Company or trading in the Company’s securities while in possession of material non-public information of the Company.

The Compliance Officer or, in the Compliance Officer’s absence, the Chief Accounting Officer, is responsible for the administration of this Insider Trading Policy. For purpose of this Insider Trading Policy, the Company’s Deputy General Counsel shall be the Compliance Officer.

III. Guidelines

1. Prohibition. Every Restricted Person who is aware of material non-public information is prohibited from:
 - (a) buying or selling the Company's securities while in possession of material non-public information regarding the Company;
 - (b) communicating such material non-public information to third parties other than those who need to know such information in connection with doing business with or for the Company, as authorized by the Company;
 - (c) recommending the purchase or sale of the Company's securities while in the possession of material information that has not been publicly disclosed by the Company; and
 - (d) assisting anyone engaged in any of the above activities.

This prohibition also applies to information about, and to the trading of securities of, other companies (e.g., customers or suppliers) with which the Company has a relationship until such information becomes public or is no longer material.

This Insider Trading Policy does not apply to the exercise of employee stock options. However, this Insider Trading Policy does apply to the sale of securities of the Company as part of a broker-assisted cashless exercise of an option, or any other market sale for the purpose of generating the cash needed to pay the exercise price of an option.

There are no exceptions to this Insider Trading Policy. Engaging in transactions in the Company's securities that are otherwise necessary for personal reasons, such as personal financial commitments, are still prohibited if you possess material non-public information of the Company.

2. Transactions by Family Members; Entities Controlled by You. The prohibitions outlined in this Insider Trading Policy also apply to any "family members," who reside with you, anyone else who lives in your household and any other family member whose transactions in the Company's securities are directed by you or subject to your influence or control and any entities under your control. "Family Members" includes your spouse, any child, stepchild, grandchild, parent, stepparent, grandparent, sibling, mother or father-in-law, son or daughter-in-law, or brother or sister-in-law (as well as other adoptive relationships) with whom you share a household. The Company will hold you responsible for the conduct of your family members, anyone who lives in your household and any entities under your control.

3. Tipping Information to Others. You may not disclose any material non-public information to others, including your family members, friends or social acquaintances. This prohibition applies whether or not you receive any benefit from the other person's use of that information. The Securities and Exchange Commission (the "SEC") has imposed large civil and criminal penalties on the person providing the tip, the individual receiving the tip (the "tippee") and all those to whom the tippee, in turn, gives the information, even when the disclosing person did not profit from the trading.

4. Material Non-Public Information.

Material Information. Information is considered “material” if a reasonable investor would likely consider it important in making a decision to purchase, hold or sell the Company’s securities (e.g., information regarding a possible merger or acquisition involving the Company, the introduction of important products or major marketing changes). In addition, any information that could affect the market for the Company’s securities is material. It is important to keep in mind that material information need not be certain or definitive information. Even information concerning events, actions, results, etc. that may happen can be considered material under certain circumstances.

Non-public Information. Non-public information is any information that has not been disclosed generally to the investing public. Disclosure by press release or in the Company’s periodic reports filed with the SEC is necessary to make the information public. However, even after the Company has released information to the public, you should generally allow at least two (2) full trading days (that is, days on which the American Stock Exchange, the other national stock exchanges and Nasdaq are open for trading) for the investing public to absorb and evaluate the information before you trade in the Company’s securities.

Although it is not possible to list all types of material information, the following are a few examples of information that is particularly sensitive and should be treated as material:

- quarterly or annual financial results;
- Significant contracts and technology licenses or any amendments or termination thereof;
- projections of future earnings or losses, or other earnings guidance;
- changes in management;
- significant increase or decrease in financial results;
- changes in auditors;
- significant actions by regulatory bodies or commencement of major litigation;
- the introduction, or obsolescence, of important products or services;
- changes in estimates of earnings or sales;
- major marketing changes;
- offerings of additional securities;
- borrowings or other financial transactions;
- clinical trial results or data;
- unusual gains or losses in major operations;
- stock splits or securities offerings;
- possible mergers, acquisitions or joint ventures;
- purchase or sale of a significant asset;
- significant labor disputes;
- financial liquidity problems; and
- establishment of a repurchase program for the Company’s securities.

If you have any question as to whether particular information is material or non-public, you should not trade or communicate the information to anyone without prior approval by the Compliance Officer.

5. Inadvertent Disclosure. If material non-public information is inadvertently disclosed by any Restricted Person to a person outside the Company who is not obligated to keep the information confidential, you should immediately report all the facts to the Compliance Officer, or such other individual designated by the Company so that the Company may take appropriate remedial action. Under the SEC's rules, the Company generally has only 24 hours after learning of an inadvertent disclosure of material non-public information to publicly disclose such information, if necessary.

6. Short-term, Speculative Transactions. The Company has determined that there is a substantial likelihood for the appearance of improper conduct by Restricted Persons when they engage in short-term or speculative securities transactions. Therefore, Restricted Persons are prohibited from engaging in any of the following activities involving the Company's securities, except with the prior written consent of the Compliance Officer:

- (a) purchasing the Company's securities on margin;
- (b) pledging Company securities;
- (c) short sales;
- (d) buying or selling puts or calls in connection with the Company's securities; and
- (e) engaging in derivative transactions relating to the Company's securities (e.g., exchange traded options, etc.)

7. Further Prohibition. From time to time, effective immediately upon notice or as otherwise provided by the Company, the Company may determine that other types of transactions, or all transactions, by Company personnel in the Company's securities shall be prohibited or shall be permitted only with the prior written consent of the Compliance Officer.

8. Confidentiality Guidelines. To provide more effective protection against the inadvertent disclosure of material non-public information about the Company or the companies with which it does business, the Company has adopted the following guidelines in addition to the prohibition in paragraph 3 above. These guidelines are not intended to be exhaustive. Additional measures to secure the confidentiality of information should be undertaken as deemed necessary under the circumstances. If you have any doubt as to your responsibilities with respect to confidential information, please seek clarification and guidance from the Compliance Officer before you act. Do not try to resolve any uncertainties on your own.

The following guidelines establish procedures with which every Restricted Person must comply in order to maximize the security of confidential information:

- (a) Do not discuss any Company matter in public places, such as elevators, hallways, restrooms or eating facilities, where conversations might be overheard.
- (b) Use passwords to restrict access to the information on computers.
- (c) Limit access to particular physical areas where material non-public information is likely to be documented or discussed.
- (d) Maintain records in accordance with the Company's document retention policies in effect from time to time.

9. Authorized Disclosure of Material Non-Public Information. Under certain circumstances, the Compliance Officer may authorize the immediate release of material non-public information. If disclosure is authorized, the form and content of all public disclosures shall be approved by the Compliance Officer pursuant to the terms of the Company's applicable policies and procedures. In the case of material non-public information that is not disclosed, such information is not to be disclosed or discussed except on a strict "need-to-know" basis. All requests for information, comments, or interviews (other than routine product inquiries) made to any Restricted Person of the Company should be directed immediately to the Compliance Officer, who will clear all proposed responses in accordance with applicable law and the Company's policies and procedures. It is anticipated that most questions raised can be answered by the Compliance Officer or another company representative to whom the Compliance Officer refers the request. Restricted Persons should not respond to such requests directly, unless expressly instructed otherwise by the Compliance Officer. In particular, great care should be taken not to comment on the Company's expected future financial results without the express instruction by the Compliance Officer. If the Company wishes to give some direction to investors or securities professionals, it must do so only in compliance with the Company's policies and applicable law. All communications with representatives of the media and securities analysts shall be directed to the Compliance Officer.

10. Company Assistance. If you have any questions about specific information or proposed transactions, or as to the applicability or interpretation of this Insider Trading Policy or the propriety of any desired action, you are encouraged to contact the Compliance Officer.

11. Post-Termination Transactions. The restrictions set forth in this Insider Trading Policy continue to apply to your transactions in the Company's securities even after the termination of your employment or term in office, as applicable, for such period as the Compliance Officer shall determine you are likely to be in possession of material non-public information about the Company. If you are in possession of material non-public information when your employment terminates, you may not trade in the Company's securities until that information has become public or is no longer material.

CERTIFICATIONS

I, Phillip Frost, certify that:

- (1) I have reviewed this Annual Report on Form 10-K/A of OPKO Health, Inc.; and
- (2) Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report.

Date: March 21, 2025

/s/Phillip Frost, M.D.
Phillip Frost, M.D.
Chief Executive Officer

CERTIFICATIONS

I, Adam Logal, certify that:

- (1) I have reviewed this Annual Report on Form 10-K/A of OPKO Health, Inc.; and
- (2) Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report.

Date: March 21, 2025

/s/ Adam Logal

Adam Logal
Senior Vice President, Chief Financial Officer, Chief
Accounting Officer and Treasurer