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Figure S1: Expression of genes implicated in pluripotency, eye field formation, and circRNA biogenesis. Expression levels in untreated samples are shown, together with p-values from t-tests comparing means in day 0 versus day45/90 (pluripotency and circRNA genes) and day0/45 v day 90 (eye field genes). **A.** *NANOG* (1), **B.** *MITF* (2), **C.** *GNAT1* (3), **D.** *BEST1* (4), **E.** *RCVRN* (5), **F** *IMPG1* (6), **G** *QKI* (7), **H** *MBLN1*, **I** *MBLN3*.

Figure S2: Intersection of structures identified by PTESFinder relative to other commonly used circRNA identification methods. Upset plot (8) of structures identified using PTESFinder [PF (9)], Find_Circ [FC (10)], CIRCexplorer [CE (11)] and CircRNA_Finder [CF (12)]. The largest intersecting set of structures were identified by all 4 methods. To enable like for like comparison, PTESFinder was adapted (v2) to perform unguided back-splice identification without transcript annotation.

Figure S3: Heat map showing genes differentially expressed between time-points and treatment. Transcripts with a total count of less than 100 reads across all samples (i.e. replicates, time-points and treatments) were excluded from the analysis. For details, see Methods.

Figure S4: ES cell specific circRNAs are low frequency structures derived from highly expressed genes. A. Read count frequency of circRNAs identified in **i**) ES cells only, **ii**) untreated differentiated cells only (days 45/90), **iii**) both ES and untreated differentiated cells. CircRNAs specific to day 0 were supported by an average of only 1.36 junction reads per circRNA (SD 1.34, median 1), compared to 19.5 (SD 86.5, median 5) for those identified in both day 0 and subsequent time-points, and the vast majority of structures with read counts >10 at any time point are identified in both ES and differentiated cells. Only 4 ES cell-specific structures with a total circRNA read count >10 were identified, and all were found at very low frequencies relative to canonical junctions (<1%) in genes/isoforms with ~100 fold higher expression in day 0 than in day 45; *DIAPH2* (2 structures), *USP44* and *POLGR3*. None are strong candidates for ES-specific functional circRNAs. **B. i) Example of ES specific structure.** Modified UCSC browser images of ES-specific circRNAs from *DIAPH2* showing read count frequencies at day 0 and day 45 untreated (replicate 1). All *DIAPH2* circRNAs involve exons present within an abundant short isoform, and circRNA junctions represent <1% of junction levels in this isoform. The isoform has the capacity to encode a protein containing the diaphanous autoregulatory domain (DAD) without the formin homology or Rho GTPase-binding domains. **ii)** The short isoform includes an un-annotated first exon (left panel) and an unannotated 3' splice site at the end of intron 1 (right panel). The abundance of this isoform falls >100X between day 0 and day 45.

Figure S5: Flow chart showing statistical analysis of back-splice abundance. Two tests were performed to control for tanscriptome-wide effects and locus specific changes is total expression. Each used Fisher's exact tests to identify putative differentially expressed genes, followed by T-tests to control for heterogeneity between replicates. For details, see Methods.

Figure S6: **Relative expression of canonical and back-splice junctions in DE genes.** Heat maps showing relative expression of canonical junctions (left panel) and back-splice junctions (right panel) from ~ 2000 transcripts identified as differentially expressed in both sample-level and locus-level t-tests, when comparing day 0 samples against day 45/day 90 untreated samples combined. For details, see text and methods.

Figure S7: Identification of abundant *RMST* and *FIRRE* back-splice junctions using other *in silico* methods. Junction counts for a. *RMST* E12-E6 and b. *FIRRE* E10-E5 are shown for all 4 circRNA identification tools: PTESFinder (9), Find_Circ (10), CIRCexplorer (11) and CircRNA_Finder (12). Error bars represent S.E.M.s of replicate data at each time-point.

Figure S8. Correlation between qPCR and RNAseq data. a. *RMST* **b.** *FIRRE*. Plots show DCt values for all qPCR assays plotted against Log₂ RNAseq-derived splice junction counts normalised for library size. Slopes and correlation coefficients are shown.

Figure S9. Junction counts of major *RMST* **and** *FIRRE* **circRNAs in human embryonic / fetal samples. a.** *RMST* **E12-E6, b.** *FIRRE* **E10-E5.** In both plots RNAseq derived circRNA junction counts from human eye/retinal tissue samples isolated prior to post coital week 12 (~84 days) are shown, together with the average counts of canonical junctions internal to each circle, and the average counts of canonical junctions external to each circle. All counts were normalised to library size. *RMST* **E12-E6**, and the canonical junctions internal to this circRNA, are ~50-200 times more abundant than exon junction external to the circRNA in all samples. *FIRRE* **E10-E5** junctions and internal canonical junctions are ~10-50X more abundant than external junctions, and the expression of all *FIRRE* exons drops over time. These results are consistent with our ES cell data. However, the reduction in *FIRRE* expression over time is more pronounced in the primary tissue than in the ES model. For *FIRRE*, only contiguous exons not separated by major unannotated exons (E7-E10) were used to calculate average internal junction count. No *FIRRE* **E10-E5** junctions were detected in the day 56 sample. All data are from GEO study GSE98370 (Mellough et al. Manuscript in preparation): All RNAseq samples were extracted from total eye preparations, with the exception of those at days 53, 63, 70 and 84 which were from retinal tissue.

Figure S10: Additional circRNAs defined by exons not present in *FIRRE* annotation and confirmation of exon integration. A. Schematic diagram of *FIRRE* exons including novel, low abundance, and 3' exons. Total circRNA junction counts identified by using PTESFinder to map reads from all untreated samples against hg19, without reference to annotation, are shown. Those with >10 supporting reads are shown above the exons, those with <10 below the exons. Exons in *FIRRE* annotation are shown in blue. **B**. Modified UCSC screen-shot showing read abundance (black) and CircRNA junctions (red) in 3' region of gene at Day 0 in replicate 1. Peak heights associated with all exons distal of E10, both annotated and inferred from PTESFinder/RT-PCR, are indicated. **C**. Amplicons generated from ES cell day 0 RNA (cDNA), genomic DNA (gDNA) and no template control (-ive) are shown, along with primers used and molecular weight markers. All primer combinations in both convergent and divergent (5BF+5R, 6F+5R) orientations generate cDNA specific products. Amplicons generated with MiSeq adapters (suffix _MS) were sequenced to confirm presence of specific exon junctions (see Additional File 5).

Figure S11. The E10-E5 circRNA contains FIRRE DDC repeats. Dot-matrix self-comparison (see methods) showing FIRRE transcript with additional abundant exons included (5A, 5B, 6A). Position of exons is shown, with the span of E10-E5 circRNA highlighted in red.

Figure S12. Confirmation of *RMST* isoform differences in independent adult datasets. **A.** Modified UCSC screen-shot showing read distribution across *RMST* in H9 total RNA at day 0 and day 45 untreated, compared to RNAseq data from H9 PolyA+ RNA [merged data from (13)], and both total RNA and polyA+ RNA from brain [merged data from (14)]. Only exons internal to circ*RMST*:E12-E6 are abundant in the total RNA sample from adult brain, but exons upstream and downstream of the circRNA are observed in polyA+ RNA from both adult brain and H9 cells at day 0. **B-C.** Read distributions in known circRNA generating genes *SMARCA5* and *MAN1A2*. Donor and acceptor exons of most abundant circRNA in each gene are indicated with red diamonds. Exon structure of Refseq or ENCODE transcripts are shown in each panel.

























Total Circular Junctions

Mean External Canonical Junctions

Mean Internal Canonical Junctions



Figure S11





b SMARCA5



c MAN1A2



Supplementary References

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