**ALIGNMENT HEALTHCARE, INC.**

**AUDIT COMMITTEE CHARTER**

**As Adopted by the Board of Directors on April 23, 2026**

## I. Introduction

Executive management of Alignment Healthcare, Inc. ("Alignment") is primarily responsible for the completeness and accuracy of Alignment's financial reporting and the adequacy of its internal financial and operating controls. Alignment's Board of Directors (the "Board") has responsibility to oversee management's exercise of these responsibilities. To assist the Board, Alignment has established an Audit Committee (the "Committee"). The authority and responsibilities of the Committee are described in this Charter.

## II. Purpose

This Charter broadly defines the Committee's objectives, the range of its authority, the scope of its activities, and its duties and responsibilities. The Committee and the Board shall review and assess the adequacy of this Charter annually.

The purpose of the Committee is to assist the Board in overseeing: (i) the integrity of Alignment's financial statements as well as systems of internal controls regarding finance, accounting, and legal compliance; (ii) the qualifications, independence and performance of Alignment's independent registered public accountants; (iii) Alignment's financial risk and (iv) such other matters as are assigned to the Committee by the Board pursuant to this Charter or as mandated under applicable laws, rules and regulations (including the Securities Exchange Act of 1934 and the rules promulgated thereunder, as amended (the "Exchange Act")) as well as listing standards of the Nasdaq Global Select Market (the "Exchange" and collectively, the "Applicable Requirements"). In carrying out this purpose, the Committee shall maintain and facilitate free and open communication between the Board, the independent registered public accountants, and the management of Alignment.

Although the Committee has the powers and responsibilities set forth in this Charter, the role of the Committee is oversight. The members of the Committee are not full-time employees of the Company and may or may not be accountants or auditors by profession or experts in the fields of accounting or auditing and, in any event, do not serve in such capacity. Consequently, it is not the duty of the Committee to conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with Generally Accepted Accounting Principles ("GAAP") and other Applicable Requirements. These are the responsibilities of management and the Company's independent auditor.

## III. Membership, Size, Composition and Term of Appointment

The Committee shall consist of no fewer than three (3) directors, each of whom shall be appointed by the Board and satisfy the independence, financial literacy, and other qualifications required by Section 10A-3 of the Exchange Act, the Company's corporate governance guidelines, if applicable, and any other Applicable Requirements, subject to any phase-in periods or cure periods permitted by Applicable Requirements; provided that one director who does not satisfy the applicable independence requirements of the Exchange may be appointed to and serve on the Committee, subject to compliance with the requirements of Nasdaq Listing Rule 5605(c)(2)(B). At least one member of the Committee shall be an "audit committee financial expert" (as defined by the Securities and Exchange Commission (the "SEC")) and have past employment experience that results in the individual's "financial sophistication" as referred to in applicable Exchange rules. Determinations of independence, financial literacy, experience and expertise shall be made by the Board as the Board interprets such qualifications in its business judgment, consistent with Applicable Requirements. Each member shall be financially literate and able to read and understand fundamental financial statements, including Alignment's balance sheet, income statement and cash flow statement. In addition, no Committee member may have participated in the preparation of the financial statements of Alignment or any of Alignment's current subsidiaries at any time during the past three years. The Board shall appoint the Committee's Chairperson and members annually on the recommendation of the Nominating, Corporate Governance and Compliance Committee. If the Chairperson is not so appointed, the members of the Committee shall elect a Chairperson by a vote of the majority of the full Committee. At its sole discretion, the Board may at any time remove any member of the Committee and fill any vacancy in the Committee. No Committee member shall simultaneously serve on the audit committees of more than two other public companies.

## IV. Duties and Responsibilities

The Committee shall perform activities required by applicable law, rules or regulations, and perform such other activities that are consistent with this Charter, Alignment's Bylaws and governing laws, as the Committee or the Board deem necessary or appropriate. Without limiting the foregoing, the Committee's responsibilities are to:

A. Independent Registered Public Accountants

1. Engage an independent registered public accounting firm and approve the terms, including fees, for the engagement. The independent registered public accountants are accountable to the Committee, which has the ultimate authority and responsibility to retain, compensate, evaluate and terminate the independent registered public accounting firm.

2. Approve the scope of audit work and review the reports and recommendations of Alignment's independent registered public accountants, as well as their performance of requested services.

3. Review in advance and pre-approve (which may be pursuant to pre-approval policies and procedures) all audit and non-audit services provided by the independent registered public accountants, including consultative and tax services, as permitted by Section 10A of the Exchange Act, and all related fees and other terms of engagement. The Committee shall also review and approve disclosures required to be included by the Company in periodic reports filed with the SEC under Section 13(a) of the Exchange Act with respect to audit and non-audit services. The Committee may delegate to the Chairperson of the Committee the authority, within agreed limits, to pre-approve audit-related and permissible non-audit services not prohibited by law to be performed by the independent registered public accounting firm. The Chairperson will report any decisions to pre-approve such services to the full Committee at its next meeting.

4. Discuss with the independent registered public accountants the annual audited financial statements and resolve any disagreements between the independent registered public accountants and management regarding financial reporting.

5. Prior to the filing of any financial statements with the SEC, review any reports submitted by the independent registered public accountants, including any report relating to (i) all critical accounting policies and practices used, (ii) all alternative treatments of financial information with GAAP that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent registered public accountants and (iii) other material written communications between the independent registered public accountants and management, such as any management letter, schedule of unadjusted differences, and the adequacy of internal controls and procedures, and including any reports and communications required to be submitted by the Company's independent registered public accounting firm to the Committee under Section 10A of the Securities Exchange Act, Public Company Accounting Oversight Board ("PCAOB") Auditing Standard No. 16, *Communications with Audit Committees*, as amended or supplemented, and other Applicable Requirements.

6. On an annual basis, discuss with the independent registered public accountants the matters required to be discussed by Statement on Auditing Standards No. 61, including the accountants' responsibilities, difficulties and problems encountered in performing the audit, including any restrictions on the scope of the independent registered public accountants' activities or on access to requested information and management's response.

7. On an annual basis, (i) discuss with the independent registered public accountants the accountants' independence and review a written report

describing all relationships between the independent registered public accountants and Alignment and how those relationships affect the accountants' independence, (ii) assess any disclosed relationships or services that may impact the objectivity and independence of the independent registered public accountants and (iii) take, or recommend that the Board of Directors take, appropriate action to oversee the independence of the independent auditor.

8. On an annual basis, review and discuss with the independent registered public accountants a written report describing (i) the independent registered public accounting firm's quality control procedures, and (ii) any material issues raised by the most recent internal quality control review, or peer review, of the independent registered public accountants, or raised by governmental or professional authority investigation or inquiry, including in particular the annual inspection conducted by the PCAOB, within the past five years with respect to independent audits carried out by the independent registered public accountant, along with any steps taken to deal with such issues.

9. Confirm that the “lead partner,” the “concurring partner” and the other “audit partner” rotation requirements under the Applicable Requirements, including Regulation S-X, have been complied with.

10. At least annually, evaluate the performance of the Company’s independent registered public accountants, including the lead audit partner. In making its evaluation, the Committee should take into account the opinions of management.

B. Management

1. Review and discuss with management and the Company’s independent registered public accountants the annual audited financial statements, quarterly financial statements and other information (i) to be provided to Alignment lenders and (ii) to be included in disclosures made in the Company’s annual report on Form 10-K or quarterly reports on Form 10-Q, including disclosures made in “Management’s Discussion and Analysis of Financial Condition and Results of Operations” in such reports.

2. Review and discuss with management and the Company’s independent registered public accountants (a) any major issues regarding accounting and auditing principles and practices, including all critical accounting policies; any material issues raised by the most recent internal quality control review, or peer review, of the independent registered public accountants, or raised by a governmental or professional authority investigation or inquiry, including in particular the annual inspection conducted by the PCAOB, within the past five years with respect to independent audits carried out by the independent registered public

accountants, along with any steps taken to deal with such issues, and (b) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company.

3. Review the effect of regulatory and accounting initiatives, including new accounting pronouncements, on the financial statements.

4. Review Alignment's major financial exposures related to its identified enterprise risks, and the adequacy of the steps management has taken to monitor, control and mitigate such risk exposures, including financial risk assessment and financial risk management policies.

5. Provide oversight for all matters related to the Company's program, policies, and procedures related to information technology systems, data protection and cybersecurity.

6. Discuss any litigation or other legal matters that may have a material impact on Alignment's financial statements.

7. Review (a) the internal control report prepared by management, including the adequacy of internal controls and procedures that are used to ensure the accuracy and completeness of Alignment's financial statements and (b) the Company's independent auditor's attestation, and report, regarding the effectiveness of internal controls, in each case, as and when required by Section 404 of the Sarbanes-Oxley Act of 2002. Discuss with management and the independent auditor any changes in internal control over financial reporting disclosed or considered for disclosure in the Company's periodic filings with the SEC.

8. Review with management and the Company's independent auditor any reports or disclosure submitted by management to the Committee as contemplated by the certifications required under Section 302 of the Sarbanes-Oxley Act of 2002.

9. Review with management any management letters and the steps management intends to take to address the issues raised by those letters.

10. Review any other information required to be provided to outside agencies that uses non-GAAP financial measures and any other "pro forma" or "adjusted" presentations, as well as financial information provided to rating agencies or incorporated into earnings releases.

11. Establish procedures for (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and (b) the confidential, anonymous submission by employees of the Company or any subsidiary

or affiliate of the Company whose financial information is included in the Company's financial statements of concerns regarding questionable accounting or auditing matters.

12. Develop and approve policies and procedures for the review, approval or ratification of related person transactions required to be disclosed pursuant to Item 404 of Regulation S-K, as may be amended from time to time, and any other applicable requirements (the "Related Person Transactions Policy"). Review the Related Person Transactions Policy at least annually and approve any changes to the Policy. Oversee the implementation of and compliance with the Related Person Transactions Policy, including reviewing, approving or ratifying related person transactions, as appropriate pursuant to the Related Person Transactions Policy.

13. (a) Oversee the initial development, implementation and conduct of Alignment's internal audit function and resources, including the appointment or replacement of internal auditing staff or consultants; (b) review the significant reports to management prepared by the internal auditing function and management's responses; and (c) discuss with Alignment's independent auditor and management the internal audit function's responsibilities, budget, staffing and scope of the internal audit program.

14. Review the adequacy and effectiveness of of Alignment's disclosure controls and procedures.

C. Other Responsibilities

1. Monitor the Company's deployment and use of emerging technologies, such as artificial intelligence and machine learning, including the risks and opportunities for incorporating these technologies in the Company's operations, services and strategies.

2. Oversee Alignment's financial statements submitted to federal or state regulatory agencies and review any significant findings resulting from any examinations of such financial statements by regulatory agencies, including the Internal Revenue Service.

3. Report the findings of the Committee to the Board on a regular basis and make such recommendations to the Board as deemed appropriate.

4. Perform such other duties in connection with Alignment's financial reporting, audit procedures and systems of internal controls as are requested from time to time by the Board, including recommending to the Board whether the Company's annual auditied financial statements should

be included in the Company's annual report for filing with the SEC and timely preparing the report required by the SEC to be included in the Company's annual proxy statement, if applicable, and any other reports of the Committee required by any Applicable Requirement.

5. Set policies for the hiring of employees or former employees of Alignment's independent registered public accountants and monitor compliance with such policies.

**V. Meetings and Procedures**

The Committee shall meet as often as it deems appropriate or necessary, but no less than quarterly. Meetings shall be called by the Committee's Chairperson or, if there is no Chairperson, by a majority of the members of the Committee. A majority of the members shall constitute a quorum. The Committee may ask members of management or others to attend the meetings. The Committee Chairperson shall establish an agenda for each meeting after consultation with each Committee member and management. Meetings may be held telephonically or by other electronic means to the extent permitted by the Company's organizational documents and applicable law. Minutes shall be kept of each Committee meeting and the Committee will report the actions taken at its meetings at the next regularly scheduled Board meeting. The Committee also may act by unanimous written consent. Each member of the Committee shall have one vote.

If an issue to be discussed or voted upon, or otherwise arises in a meeting of the Committee which, in the reasonable good faith judgment of the applicable Committee member, represents a potential conflict of interest for such member, such member shall recuse him or herself from such discussion or vote. In the event that, in the good faith judgment of the Chairperson of the Committee such conflict of interest exists, the Chairperson shall be entitled to require that such conflicted member leave the meeting and such conflicted member's vote will not be counted.

The Committee shall have the authority, in its sole discretion, to retain and terminate (or obtain the advice of) any adviser to assist it in the performance of its duties, but only after taking into consideration factors relevant to the adviser's independence from management. The Committee shall be directly responsible for the appointment, compensation and oversight of the work of any adviser retained by the Committee, and shall have sole authority to approve the adviser's fees and the other terms and conditions of the adviser's retention. The Company must provide for appropriate funding, as determined by the Committee, for payment of reasonable compensation to any adviser retained by the Committee.

In fulfilling its duties and responsibilities hereunder, the Committee will be entitled to rely reasonably on (a) the integrity of those persons within the Company and the professionals and experts (such as the Company's independent auditor) from whom it receives information, (b) the accuracy of the financial and other information provided to the Committee by such persons and (c) representations made by the Company's independent auditor as to any services provided by such firm to the Company.

The Committee shall review this Charter at least annually and recommend any changes to the Board for approval. The Committee shall conduct an annual evaluation of the performance of its duties under this Charter and shall present the results of the evaluation to the Board. The Committee shall conduct this evaluation in such manner as it deems appropriate.

The Committee may form and delegate authority to subcommittees as it deems appropriate, provided that the subcommittees are composed entirely of directors who satisfy the applicable independence requirements of the Company's corporate governance guidelines, if applicable, and the Applicable Requirements.