

**CAREDX, INC.**  
**AUDIT AND FINANCE COMMITTEE CHARTER**  
Last Updated: February 20, 2025

## **1. PURPOSE**

The purpose of the Audit and Finance Committee (the “**Committee**”) of the Board of Directors (the “**Board**”) of CareDx, Inc. (the “**Company**”) shall be to:

- Provide oversight of the Company’s accounting and financial reporting processes and system of internal controls and the audit of the Company’s financial statements;
- Assist the Board in oversight of (i) the quality and integrity of the Company’s financial statements, (ii) the Company’s compliance with legal and regulatory requirements, (iii) the qualifications, independence and performance of the independent registered public accounting firm engaged by the Company (the “**independent auditor**”), (iv) the Company’s internal accounting and financial controls and (v) the organization and performance of the Company’s internal audit function;
- Provide to the Board such information and materials as it may deem necessary to make the Board aware of significant financial matters that require the attention of the Board; and
- Oversee the Company’s financial and treasury policies and strategies, including its capital structure.

In furtherance of these purposes, the Committee will undertake those specific duties and responsibilities listed below, and such other duties as the Board may from time to time prescribe.

The Committee’s responsibility is one of oversight. The members of the Committee are not employees of the Company, and they do not perform, or represent that they perform, the functions of management, internal audit or the independent auditors. The Committee relies on the expertise and knowledge of management, the internal auditors and the independent registered accounting firm in carrying out its oversight responsibilities. The management of the Company is responsible for preparing accurate and complete financial statements in accordance with generally accepted accounting principles (“GAAP”) and for establishing and maintaining appropriate accounting principles and financial reporting policies and satisfactory internal control over financial reporting. The independent registered accounting firm is responsible for auditing the Company’s annual consolidated financial statements and the effectiveness of the Company’s internal control over financial reporting and reviewing the Company’s quarterly financial statements. It is not the responsibility of the Committee to prepare or certify the Company’s financial statements or guarantee the audits or reports of the independent auditors, nor is it the duty of the Committee to certify that the independent auditor is “**independent**” under applicable rules. These are the fundamental responsibilities of management and the independent auditors.

## **2. MEMBERSHIP AND ORGANIZATION**

The Committee and its chairperson will be appointed by, and will serve by designation and at the discretion of, the Board. The Committee shall consist of at least three members of the Board. Members of the Committee must meet the following criteria (as well as any criteria required by the Securities and Exchange Commission (the “SEC”)):

- Each member of the Committee shall meet the independence requirements of (i) the listing standards of The Nasdaq Stock Market LLC, the securities exchange on which the Company’s common stock is currently listed (“Nasdaq”) and (ii) the rules of the SEC;
- Each member of the Committee shall be able to read and understand fundamental financial statements, in accordance with the Committee requirements of Nasdaq;
- At least one member of the Committee will have past employment experience in finance or accounting, requisite professional certification in accounting, or other comparable experience or background, including a current or past position as a principal financial officer or other senior officer with financial oversight responsibilities; and
- At least one member of the Committee will be an “audit committee financial expert” as defined in the rules of the SEC.

If a chairperson of the Committee has not been designated by the Board, the Committee may designate a chairperson by majority vote of the full Committee membership.

## **3. RESPONSIBILITIES AND DUTIES**

The responsibilities and duties of the Committee may include (and shall include if required by applicable law, rule or regulation) the following:

### ***Review Procedures***

- Reviewing the reports of management, internal audit and the independent auditors concerning the design, implementation and maintenance of the Company’s internal controls and procedures for financial reporting, including meeting periodically with the Company’s management, internal audit and the independent auditors to review their assessment of the adequacy of such controls and to review before release the disclosure regarding such system of internal controls required under SEC rules to be contained in the Company’s periodic filings and the attestations or reports by the independent auditors relating to such disclosure;
- Reviewing and providing oversight of the external audit by (i) reviewing the independent auditors’ proposed audit scope and approach; (ii) discussing with the Company’s independent auditors the financial statements and audit findings, including any significant

adjustments, management judgments and accounting estimates, significant new accounting policies, disagreements with management and any other required communications described in applicable accounting standards; (iii) reviewing with the independent auditors the Company’s critical accounting policies and practices, alternative treatments of financial information within GAAP that have been discussed with management and the treatment recommended by the independent auditors, and other material written communications between the independent auditors and management; and (iv) reviewing reports submitted to the Committee by the independent auditors in accordance with applicable SEC requirements;

- Reviewing and discussing with management and the independent auditors the annual audited consolidated financial statements and quarterly unaudited consolidated financial statements, including the Company’s disclosures under “Management’s Discussion and Analysis of Financial Condition and Results of Operations,” prior to filing the Company’s Annual Report on Form 10-K and Quarterly Reports on Form 10-Q with the SEC;
- Recommending to the Board, if deemed appropriate, for approval by the Board, that the audited consolidated financial statements be included in the Company’s Annual Report on Form 10-K, in accordance with the rules and regulations of the SEC;
- Directing the Company’s independent auditors to review before filing with the SEC, the Company’s interim financial statements included in Quarterly Reports on Form 10-Q, using professional standards and procedures for conducting such reviews;
- Reviewing with the independent auditor any audit problems or difficulties the independent auditor encountered in the course of audit work (e.g., restrictions on the scope of the independent auditor’s activities or access to requested information and any significant disagreements with management) and the management’s response;
- Reviewing earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies, including the use of “pro forma” or “adjusted” non-GAAP information;
- Providing oversight and review at least annually of the Company’s risk management policies, including its investment policies;
- Reviewing and approving in advance any proposed related party transactions;
- Reviewing, in conjunction with counsel, any legal matters that could have a significant impact on the Company’s financial statements;
- Reviewing the Company’s cybersecurity and other information technology risks, controls and procedures, including: the potential impact of such risks on the Company’s business, financial results, operations and reputation; and the Company’s plans to mitigate cybersecurity risks and to respond to data breaches or other security incidents;

- Annually reviewing and reassessing the adequacy of this Charter and recommending any proposed changes to the Board for approval; and
- Annually reviewing its own performance and reporting to the Board or the Governance and Nominating Committee of the Board on the results of the review.

### ***Independent Auditors***

- Having sole authority over appointing, compensating and overseeing the work of the independent auditors (including resolving disagreements between management and the independent auditors regarding financial reporting), who shall report directly to the Committee for the purpose of preparing or issuing an audit report or related work;
- Reviewing the independence of the outside auditors, including (i) obtaining on a periodic basis a written statement from the independent auditors regarding relationships and services with the Company that may impact independence, as defined by applicable standards and SEC requirements, and discussing with the independent auditors their independence, (ii) presenting this statement to the Board and (iii) to the extent there are relationships, monitoring and investigating them;
- Receiving and reviewing annually a report by the independent auditor describing the firm's internal quality-control procedures, any material issues raised by the most recent internal quality-control review, peer review, or PCAOB review, of the independent auditing firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five (5) years, respecting one or more independent audits carried out by the firm, and any steps taken to deal with any such issues; and any other required reports from the independent registered public accounting firm;
- Reviewing and evaluating the lead partner of the independent auditor team and ensuring the rotation of the lead audit partner as required by law;
- Pre-approving audit and permissible non-audit services provided to the Company by the independent auditors, except where pre-approval is not required because such non-audit services are *de minimis* under the rules of the SEC, in which case subsequent approval may be obtained. The Committee may delegate to one or more designated members of the Committee the authority to pre-approve audit and permissible non-audit services; *provided that* such pre-approval decision is presented to the full Committee at its scheduled meetings; and
- Setting hiring policies for employees or former employees of the independent auditors.

### ***Internal Audit***

- Reviewing and approving the annual internal audit project plan and any proposed changes and reviewing periodic reports summarizing results of the internal audit projects;

- Meeting periodically with the internal auditors (or other personnel responsible for this function) and assisting the Board in its oversight of the performance of this function;
- Reviewing and approving the selection of the Company's internal auditor;
- Reviewing the activities, organizational structure and qualifications of the internal audit function;
- Reviewing and approving changes to the internal audit charter; and
- Reviewing periodically with the Company's internal auditor any issues encountered in the course of the internal audit function's work.

#### ***Regulatory Compliance and Other Matters***

- Reviewing and discussing with management and the Company's independent auditors, as appropriate, the Company's guidelines and policies with respect to enterprise risk assessment and enterprise risk management, including risks relating to the Company's accounting matters, financial reporting and legal and regulatory compliance and the steps taken by management to monitor and control these exposures;
- In conjunction with the Board, reviewing and discussing with management, as appropriate, general business risks, insurance programs and coverage, including director and officer insurance, product liability insurance and general liability insurance;
- Assisting in the resolution of any actual or potential conflicts of interest with respect to members of the Board;
- Overseeing compliance with the requirements of the SEC for disclosure of the independent auditor's services and Committee members, member qualifications and activities;
- If deemed appropriate by the Committee, instituting special investigations with full access to all books, records, facilities and personnel of the Company;
- Discussing with management and the independent auditors the effect of regulatory and accounting initiatives as well as any off-balance sheet transactions and structures on the Company's financial statements;
- Reviewing management's communication and monitoring of compliance with the Company's Code of Business Conduct and Ethics and the Foreign Corrupt Practices Act;
- Providing a report for inclusion in the Company's proxy statement in accordance with the rules and regulations of the SEC; and

- Establishing procedures for receiving, retaining and treating complaints received by the Company regarding accounting, internal accounting controls or auditing matters and procedures for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

#### *Oversight of Financial Policies, Strategies and Capital Structure*

- Periodically reviewing the Company's cash position, capital structure and strategies, financial and foreign currency policies, and tax planning and compliance, and taking such actions and making such reports and recommendations to the Board as it deems advisable;
- To the extent that it deems appropriate, reviewing the terms and conditions of material financing plans, including the issuance of securities, corporate borrowings, securities repurchases and dividend policy, and making recommendations to the Board on such financing plans; and
- Periodically reviewing the Board's delegated authority to Company officers and related spending and transaction authority guidelines, matrices or policies.

#### **4. MEETINGS**

The Committee will meet as often as may be deemed necessary or appropriate, in its judgment, in order to fulfill its responsibilities. The Committee may meet either in person or telephonically, and at such times and places as the Committee determines. The Committee may establish its own meeting schedule. The Committee may invite to its meetings other Board members, Company management and such other persons as the Committee deems appropriate in order to carry out its responsibilities.

The Committee shall meet separately with the Chief Executive Officer and separately with the Chief Financial Officer of the Company at such times as it deems appropriate to review the financial affairs of the Company. The Committee will meet separately with the independent auditors of the Company and separately with the head of internal audit, if any, at such times as it deems appropriate, but not less than quarterly.

#### **5. MINUTES**

The Committee will maintain written minutes of its meetings. Such minutes, as well as any actions by unanimous written consent adopted by the Committee, will be filed with the minutes of the meetings of the Board.

#### **6. REPORTS**

The Committee, or the chairperson of the Committee on behalf of the Committee, shall make regular reports to the full Board on the actions and recommendations of the Committee.

## **7. COMPENSATION**

Members of the Committee shall receive such fees, if any, for their service as Committee members as may be determined by the Compensation Committee of the Board (or the Board) in its sole discretion; *provided that* members of the Committee may not receive any compensation from the Company that would result in such member failing to meet the applicable independence requirements of Nasdaq and the SEC.

## **8. DELEGATION OF AUTHORITY**

The Committee may form and delegate its authority to one or more subcommittees, as it deems appropriate in its sole discretion unless prohibited by applicable laws or regulations. The Committee may terminate any such subcommittee and revoke any such delegation at any time.

## **9. RESOURCES**

The Committee is authorized to obtain at the Company's expense data, advice, consultation and documentation as the Committee considers appropriate and to retain at the Company's expense consultants, independent counsel or other advisers selected by the Committee to advise or assist the Committee in the performance of any of the responsibilities and duties set forth above, or for any other matter related to the Committee's purposes.

## **10. COMMITTEE ACCESS; RELIANCE ON INFORMATION AND OTHERS**

The Committee is at all times authorized to have direct, independent and confidential access to the Company's other directors, executive officers, management and personnel to carry out the Committee's purposes. In discharging their responsibilities, a member of the Committee is entitled to rely in good faith on reports, advice or other information provided by the Committee's consultants and advisors, the consultants and advisors retained by the Board or any other Board committee, and the Company's management, legal counsel and independent auditors, and other persons as to matters the member reasonably believes to be within such other person's professional or expert competence and who has been selected with reasonable care by or on behalf of the Company, the Board or any committee of the Board. Nothing in this Charter is intended to preclude or impair the protection provided under the General Corporation Law of the State of Delaware for good faith reliance by members of the Committee on any such reports, advice or other information.

## **11. GENERAL FRAMEWORK**

The policies and procedures set forth in this Charter are not intended to create inflexible requirements, and are not intended to interpret applicable laws and regulations, or to modify the Company's Certificate of Incorporation or the Company's Bylaws.