

GUARDANT HEALTH, INC.

AUDIT COMMITTEE CHARTER

(As of February 11, 2026)

I. Purpose

The purpose of the Audit Committee of the Board of Directors (the “**Board**”) of Guardant Health, Inc. (the “**Company**”) is to oversee:

- the Company’s accounting and financial reporting processes and the audits of the financial statements of the Company;
- the selection, engagement terms, fees, qualifications, independence, and performance of the registered public accounting firms engaged as the Company’s independent outside auditors for the purpose of preparing or issuing an audit report or performing any services;
- reports or disclosures required by applicable rules and regulations of the Securities and Exchange Commission (the “**SEC**”) and applicable stock exchange rules;
- the organization and performance of the Company’s internal audit function, if and when established;
- risk management processes; and
- providing regular reports and information to the Board with respect to material issues.

The Audit Committee will maintain and foster an open avenue of communication with the Company’s management, internal audit, and any independent auditor. In addition to the duties and responsibilities described in this Charter, it will also be responsible for any additional duties and responsibilities prescribed or mandated by the Board.

The Audit Committee’s responsibilities are limited to oversight. The members of the Audit Committee are not employees of the Company, and they do not perform management’s or any independent auditor’s functions. The Audit Committee relies on the expertise and knowledge of management, the internal auditors, and any independent auditor in carrying out its oversight responsibilities. The Company’s management is responsible for preparing accurate and complete financial statements in accordance with generally accepted accounting principles (“**GAAP**”) and other applicable reporting and disclosure standards, crafting periodic reports, and establishing and maintaining appropriate accounting principles and financial reporting policies and satisfactory internal control over financial reporting. The independent auditor will audit the Company’s annual consolidated financial statements, review the Company’s quarterly financial statements, and, as required under SEC rules, attest as to the effectiveness of the Company’s internal control over financial reporting. It is not the Audit Committee’s responsibility to prepare or certify the Company’s financial statements, guarantee the audits or reports of the independent auditor, certify as to whether any independent auditors are “independent” under applicable rules, or ensure that the financial statements or periodic reports are complete and accurate, conform to GAAP, or otherwise comply with applicable laws and the Company’s policies.

II. Composition

The members of the Audit Committee, including the Chair, will be appointed by and serve at the discretion of the Board. Members may be removed from the Audit Committee by the Board in its sole discretion. The Chair of the Committee will also be designated by the Board. The Chair shall set the agenda for meetings of the Committee and conduct the proceedings of meetings of the Committee. The Audit Committee will be made up of at least three members of the Board, subject to any available exception. Subject to any available exception, each member of the Audit Committee will satisfy the independence requirements imposed by (i) Rule 10A-3(b)(1) promulgated under Securities Exchange Act of 1934, as amended (the “**Exchange Act**”) and (ii) the Nasdaq Stock Market LLC (“**Nasdaq**”). In addition, no member shall have participated in the preparation of the financial statements of the Company or any subsidiary of the Company at any time during the past three years; every member must be able to read and understand fundamental financial statements, including the Company’s balance sheet, income statement and cash flow statement, and at least one member must be an “audit committee financial expert” under the Exchange Act and satisfy the applicable financial-sophistication requirements required by Nasdaq (and any other requirement for accounting or related financial management expertise as determined by the Board and required by the SEC and Nasdaq). A person who satisfies the definition of “audit committee financial expert” will be presumed to have financial sophistication.

III. Authority

The Audit Committee will have access to all books, records, facilities, and Company personnel as deemed necessary or appropriate by any member of the Audit Committee. The Audit Committee may retain any outside counsel, experts, or advisors that the Audit Committee believes to be necessary or appropriate. The Company must provide for appropriate funding for payment of compensation to any independent auditor for the purpose of preparing or issuing an audit report or performing other audit, review or attest services, and for payment of any compensation to any outside counsel, experts, or advisors retained by the Audit Committee. The Company must also pay any ordinary administrative expenses of the Audit Committee that the Audit Committee deems appropriate in carrying out its duties.

The Audit Committee may form and delegate authority to one or more subcommittees. By delegating an issue to a subcommittee, the Audit Committee does not surrender any authority over that issue. Although the Audit Committee may act on any issue that has been delegated to a subcommittee, doing so will not limit or restrict future action by the subcommittee on any matters delegated to it. Any action or decision of a subcommittee, including the preapproval of audit or non-audit services, will be presented to the full Audit Committee at its next scheduled meeting. By approving this Charter, the Board delegates authority to the Audit Committee with respect to these responsibilities.

The Audit Committee may, in its sole discretion, retain or obtain advice from consultants, legal counsel or other advisers (independent or otherwise). The Audit Committee is directly responsible for the appointment, compensation and oversight of any adviser it retains. The

Company must provide for appropriate funding, as determined by the Audit Committee, for payment of reasonable compensation to any adviser retained by the Audit Committee.

In addition to the duties and responsibilities expressly delegated to the Audit Committee in this Charter, the Audit Committee may exercise any other powers and carry out any other responsibilities consistent with this Charter, the purposes of the Audit Committee, the Company's organizational documents and other governance policies and applicable Nasdaq rules.

The Audit Committee has the authority to conduct or authorize investigations into any matters within the scope of its responsibilities as it deems appropriate, including the authority to request any officer, employee or adviser of the Company to meet with the Audit Committee or any advisers engaged by the Audit Committee.

IV. Duties and Responsibilities

Auditor Management:

1. **Hiring, Selecting, and Overseeing Auditors.** The Audit Committee is directly responsible for the appointment, retention, and replacement of any independent auditor engaged for the purpose of preparing or issuing an audit report or performing other audit, review, or attest services for the Company, as well as determining the fees of any independent auditor. The independent auditor and any other registered public accounting firm engaged for the financial reporting process will report directly to the Audit Committee and be accountable to it. In addition, the Audit Committee may replace any existing independent auditor with a different public accounting firm. Although the Audit Committee has the sole authority to appoint the independent auditor, the Audit Committee will recommend that the Board ask the stockholders of the Company, at their annual meeting, to ratify the Audit Committee's selection of the independent auditor.

2. **Approving Audit and Non-Audit Engagements.** The Audit Committee will oversee and evaluate audit plans, the adequacy of staffing, the fees to be paid to independent auditors, and oversee the negotiation and execution of any engagement letters on behalf of the Company. The Audit Committee will oversee the rotation of the independent auditors' partners on the Company's audit engagement team as required by applicable rules and regulations. The Audit Committee Chair may pre-approve audit and permissible non-audit services and any associated fees, as long as this pre-approval is presented to the full Audit Committee at scheduled meetings. The Audit Committee may, in accordance with applicable law, establish pre-approval policies and procedures for the engagement of independent accountants to render services to the Company.

3. **Auditor Independence.** The Audit Committee will take appropriate action to oversee the independence of any independent auditor. At least annually, the Audit Committee will review and discuss the qualifications, performance, and independence of the independent auditors, or in the case of prospective independent auditors, before they are engaged. That review will include reviewing written disclosures from any independent auditor regarding all relationships between the independent auditor and the Company, and discussing with the independent auditor any relationships or services that may impact the objectivity and independence of such independent auditor, as defined by applicable rules and regulations. If the Audit Committee determines that

further inquiry is advisable, it must take appropriate action in response to the independent auditor's report to satisfy itself of the auditor's independence. The Committee shall obtain and review any report that may be prepared by the independent auditor describing the auditing firm's internal quality-control procedures or any material issues raised by the most recent internal quality-control review, or peer review, of the independent auditor, or by any inquiry or investigation by governmental or professional authorities within the preceding five (5) years, respecting one (1) or more independent audits carried out by the independent auditor and any steps taken to deal with such issues.

4. **Former Employees of Auditors.** The Audit Committee will oversee the policies and procedures as required by applicable rules and regulations governing how the Company may employ individuals who are or once were employed by an independent auditor.

Financial Review and Disclosure:

5. **Annual Audit Results.** The Audit Committee will review with the Company's management and the independent auditors the results of the annual audit, including:

- the independent auditors' assessment of the quality of the Company's accounting principles and practices;
- the independent auditors' views, and any analyses prepared by management or the independent auditor, about qualitative aspects of the Company's significant accounting practices, the reasonableness of significant judgments, and estimates (including material changes in estimates and analyses of the effects of alternative GAAP methods on the financial statements);
- all known and likely misstatements identified during the audit (other than those the independent auditors believe to be trivial);
- the adequacy of the disclosures in the financial statements; and
- any other matters that the independent auditor must communicate to the Audit Committee under applicable accounting or auditing standards.

6. **Audited Financial Statement Review; Quarterly and Annual Reports.** The Audit Committee will review the annual audited financial statements and quarterly financial statements with the Company's management and the independent auditor, including the disclosures in "Management's Discussion and Analysis of Financial Condition and Results of Operations". The Audit Committee is responsible for recommending to the Board whether the proposed annual audited financial statements should be included in the Company's Annual Report on Form 10-K.

7. **Earnings Announcements.** The Audit Committee will review and discuss with the Company's management and the independent auditors any earnings press releases and other financial information regarding the Company's results of operations.

8. **Proxy Report.** The Audit Committee will oversee the preparation of the Audit Committee report required by applicable rules and regulations to be included in the Company's annual proxy statement.

9. **Accounting Principles and Policies.** The Audit Committee will review and discuss with the Company's management and the independent auditors significant issues regarding accounting principles and financial-statement presentation, including:

- critical accounting policies and practices;
- alternative accounting policies available under GAAP;
- the potential impact on the Company's financial statements of alternative treatments; and
- any other significant reporting issues and judgments, significant regulatory, legal, and accounting initiatives, any significant changes in the Company's selection or application of accounting principles, or other developments that may have a material impact on the Company's financial statements, compliance programs, and policies. The Audit Committee will review with the independent auditors and the Company's management, if appropriate, any written communication, such as any management letter or internal control letter, before the independent auditors issue it and before management responds to the communication.

10. **Management Cooperation with Auditors.** The Audit Committee will evaluate the Company's management's cooperation with the independent auditors during their audit examination, including any significant difficulties or disagreements encountered during the audit, (including any restrictions on the scope of the auditor's activities or on access to requested information), and management's response. The Audit Committee will resolve any conflicts or disagreements between management and the independent auditor regarding financial reporting.

Internal Control and Procedures:

11. **Risk Assessment and Management.** The Audit Committee will review and discuss with the Company's management and the independent auditors the Company's policies on risk management and assessment, including guidelines and policies to govern the process by which the Company's exposure to risk is handled, and oversee management of the Company's financial risks, regulatory risks and, as necessary or advisable, such other material risks facing the Company. The Audit Committee will provide regular reports to the Board about material issues affecting the quality or integrity of the Company's financial statements, the performance or independence of the independent auditor, the performance of the Company's internal audit function, and other matters as the Audit Committee deems appropriate.

12. **Internal Auditors.** If and when the Company establishes an internal audit team, the Audit Committee will review the audit plan of the Company's internal audit team and discuss with that team the adequacy and effectiveness of the Company's scope, staffing, and general audit approach. The Audit Committee will review any significant reports prepared by the Company's

internal auditors, as well as management's response. The head of the internal audit team will also have a reporting relationship to, and be evaluated by, the Audit Committee.

13. **Internal Control over Financial Reporting; Disclosure Controls.** The Audit Committee will confer with the Company's management and the independent auditors concerning the scope, design, adequacy, and effectiveness of the Company's internal control over financial reporting and its disclosure controls and procedures. The Audit Committee will review reports on significant findings and recommendations with respect to internal controls over financial reporting (including any changes, significant deficiencies or material weaknesses in those controls), together with management responses and any special audit steps adopted in light of any material control deficiencies, as well as any fraud, whether or not material, that involves management or other Company employees who have a significant role in the Company's internal controls.

14. **Correspondence with Regulators.** The Audit Committee will consider and review with the Company's management, the independent auditors, and outside advisors or accountants any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding the Company's financial statements or accounting policies.

15. **Complaint Procedures.** The Audit Committee is responsible for overseeing procedures for receiving, retaining, and investigating:

- complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; and
- confidential and anonymous submissions by employees of concerns regarding questionable accounting or auditing matters.

16. **Related Person Transactions.** The Audit Committee must review the relevant facts and circumstances of each Related Person Transaction, as defined in the Company's Related Person Transaction Policy and Procedures ("**Related Person Transaction Policy**"), other than pre-approved transactions as described in the Related Person Transaction Policy, and either approve or disapprove the Related Person Transaction. The Audit Committee shall periodically review the Related Person Transaction Policy and recommend any changes to the Board, as appropriate.

Other Matters:

17. **Review of this Charter.** The Audit Committee will annually review and reassess this Charter and submit any recommended changes to the Board for its consideration.

18. **Committee Self-Evaluation.** The Audit Committee will annually perform an evaluation of the performance of the Audit Committee.

19. **Other Legal and Finance Matters.** The Audit Committee will review and discuss, as needed, with the Company's management, legal and regulatory compliance and any actual, pending, or threatened legal or financial matters that could significantly affect the Company's business or financial statements.

20. **Compensation.** Members of the Audit Committee shall receive such fees, if any for their service as audit Committee members as may be determined by the Board in its sole discretion. Members of the Audit Committee may not receive any compensation from the Company except the fees that they receive for service as a member of the Board or any committee thereof.

V. Meetings and Minutes

The Audit Committee will meet whenever its members deem a meeting necessary or appropriate. The Audit Committee will meet at least quarterly, but may meet more frequently if its members deem doing so necessary or appropriate. The Audit Committee will determine where and when to meet and provide this schedule in advance to the Board.

Unless otherwise directed by the Audit Committee, each regularly scheduled meeting will conclude with an executive session that excludes members of management. As part of its responsibility to foster open communication, the Audit Committee will meet periodically with management, personnel in charge of the internal audit function, and the independent auditor in separate executive sessions.

The Audit Committee will maintain written minutes of its meeting and regularly report to the Board on its actions and recommendations. The Audit Committee may act by unanimous written consent; when it does so, those actions will be filed in the minute book. The Audit Committee has the authority to establish its own rules and procedures for notice and conduct of its meetings, so long as they are not otherwise inconsistent with any provision of this Charter or of the Company's bylaws that are applicable to the Audit Committee.