

**CHARTER OF THE
AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS
OF HEARTFLOW, INC.**



(Effective July 17, 2025)

1. **Purpose.** The Audit Committee (the “**Committee**”) is appointed by the Board of Directors (the “**Board**”) of Heartflow, Inc. (the “**Company**”) to assist the Board in fulfilling the Board’s duties and oversight responsibilities regarding:
- the Company’s accounting and financial reporting process, financial statement audits and the quality and integrity of the Company’s financial statements;
 - the performance and effectiveness of the Company’s system of internal control over financial reporting and the Internal Auditor;
 - the Company’s compliance with applicable legal and regulatory requirements; and
 - the qualifications, independence and performance of the Company’s independent auditor.

The function of the Committee is oversight. The management of the Company is responsible for the preparation and integrity of the Company’s financial statements and day-to-day compliance with applicable laws, regulations and Company policies. The Company’s independent auditor is responsible for auditing and reviewing the Company’s financial statements. In addition, as used herein, “**Internal Auditor**” refers to the Company’s internal audit function and personnel responsible for that function, including any third party to whom the Company has outsourced, in whole or in part, its internal audit function.

2. **Membership.** The Committee shall consist of at least three members of the Board. Each Committee member shall qualify as an “independent director,” as such term is defined under applicable listing standards of The Nasdaq Stock Market LLC (“**Nasdaq**”), and meet the additional independence requirements of the U.S. Securities and Exchange Commission (the “**SEC**”) with respect to audit committees, as may be in effect from time to time, subject to any available exemption and transition provisions such as the initial-phase in periods for committee membership requirements applicable in connection with and after the Company’s initial public offering.

Each Committee member shall be able to read and understand fundamental financial statements, including the Company’s balance sheet, income statement and cash flow statement. In addition, at least one Committee member shall qualify as an “audit committee financial expert,” as such term is defined by rules and regulations of the SEC. No member of the Committee shall have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years.

The members of the Committee shall be appointed by and serve at the discretion of the Board on the recommendation of the Nominating and Corporate Governance Committee of the Board. Committee members may be removed at any time by the Board. The Board will appoint one member of the Committee to serve as the Chair of the Committee. In the absence of that designation, the members of the Committee may elect a Chair by majority vote of all members.

Committee members shall not simultaneously serve on the audit committees of more than three public companies (including the Company) without prior approval from the Nominating and Corporate Governance Committee.

3. **Specific Responsibilities and Duties.** The principal responsibilities and duties of the Committee shall include:

3.1. **Independent Auditor; Audit Process.**

- (a) **Appointment, Compensation, Retention, Oversight and Termination of Independent Auditor.** Be solely and directly responsible for the appointment, compensation, retention and oversight of the work of the independent auditor (including resolution of disagreements between management and the auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company and, where appropriate, the termination and replacement of such firm. Such independent auditor shall report directly to and be ultimately accountable to the Committee. The Committee has the ultimate authority to approve all audit engagement fees and terms, with the costs of all engagements to be borne by the Company.
- (b) **Pre-Approval of Audit and Non-Audit Services.** Pre-approve all audit and non-audit services (including the planning, staffing and scope of the audit and fees to be charged) provided to the Company by the Company's independent auditor. The Committee shall also consider whether the auditor's provision of permissible non-audit services is compatible with the independence of the auditor. Further, the Committee may establish policies and procedures for the pre-approval of audit and non-audit services, as permitted by the SEC and applicable law. The Committee may delegate its authority to grant pre-approval of audit and non-audit services to the Chair of the Committee, to the extent consistent with applicable laws and regulations, provided that any such pre-approvals shall be presented to the full Committee at its next scheduled meeting. The Committee may consult with management regarding the pre-approval of audit and non-audit services but shall not delegate these responsibilities to management.
- (c) **Statement from Independent Auditor.** Obtain and review, at least annually, a formal written statement from the independent auditor (the "**Auditor's Statement**") describing:
- the independent auditor's internal quality-control procedures;
 - any material issues raised by the most recent internal quality-control review, peer review or Public Company Accounting Oversight Board ("**PCAOB**") review of the independent auditor or by any inquiry or investigation by any governmental or professional authorities (including, but not limited to, the PCAOB) regarding any independent audits carried out by the independent auditor within the preceding five years and any steps taken to deal with any such issues; and

- all relationships between the independent auditor and the Company consistent with the applicable requirements of the PCAOB (to assess the independent auditor's independence).
- (d) **Communications with Independent Auditor.** Discuss with the independent auditor at least annually the Auditor's Statement. Engage in an active dialogue with the independent auditor concerning any disclosed relationships or services that may affect the quality of the audit services or the objectivity and independence of the independent auditor and take such steps, or recommend that the Board take such steps, as the Committee may deem appropriate to oversee the independence of the independent auditor.
- (e) **Lead Audit Partner Review, Evaluation and Rotation.** Review and evaluate the lead partner of the independent auditor. Oversee the rotation of the independent auditor's lead audit partner and other audit partners in accordance with SEC regulations. The Committee shall also determine whether there should be regular rotation of the audit firm itself in connection with its review and oversight of auditor independence.
- (f) **Hiring Policies.** Establish clear policies, consistent with governing laws and regulations, for hiring employees or former employees of the independent auditor.

3.2. **Financial Reporting.**

- (a) **Annual Financials.** Review and discuss with management, the Internal Auditor and the independent auditor the Company's annual audited financial statements, including the related disclosures required by generally accepted accounting principles in the United States ("GAAP") and the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the Company's annual report on Form 10-K. Recommend to the Board whether the annual audited financial statements should be included in the Company's annual report on Form 10-K.
- (b) **Quarterly Financials.** Review and discuss with management, the Internal Auditor and the independent auditor the Company's quarterly unaudited financial statements, including the related disclosures required by GAAP for interim financial statements and the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the Company's quarterly reports on Form 10-Q.
- (c) **Reports Regarding Financial Statements.** Review and discuss the following with management, the Internal Auditor and the Company's independent auditor:
- (i) all critical accounting policies and practices, any matters arising from the audit of the Company's financial statements that are expected to constitute "critical audit matters" as defined by applicable PCAOB auditing standards, and such other accounting policies of the Company as are deemed appropriate for review by

the Committee prior to the filing of any annual or quarterly financial statements with the SEC or other regulatory body;

- (ii) major issues concerning accounting principles and the presentation of the financial statements, including (i) any significant changes in the Company's selection or application of accounting principles and (ii) analyses prepared by management, the Internal Auditor or the independent auditor setting forth any significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including with respect to alternative treatments of financial information within GAAP that have been discussed with management or the Internal Auditor, the ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the independent auditors;
 - (iii) all other material written communications between the independent auditor and management, including, but not limited to, any management letter or schedule of unadjusted differences;
 - (iv) the implementation of any new GAAP accounting standards, including management's implementation plan and processes to establish and monitor controls and procedures over any such adoption and transition;
 - (v) the effect of regulatory and accounting initiatives as well as off-balance sheet structures on the financial statements of the Company; and
 - (vi) any other matters required to be communicated by the independent auditor to the Committee with respect to the review or audit of the Company's financial statements pursuant to applicable auditing standards adopted by the PCAOB.
- (d) **Audit Difficulties; Disagreements.** Prior to the completion of the annual audit, review and discuss with the independent auditor any significant changes in the audit plan and difficulties or significant disagreements with management encountered during the audit, including any restrictions on the scope of activities or access to requested information. In connection therewith, the Committee shall review with the independent auditor the following:
- (i) the nature and extent of any accounting adjustments that were noted or proposed by the independent auditor but were passed on by management (as immaterial or otherwise);
 - (ii) any significant communications between the audit team and the independent auditor's national office respecting auditing or accounting issues presented by the engagement; and
 - (iii) any "management" or "internal control" letter issued, or proposed to be issued, by the independent auditor to the Company and the Company's response thereto.

- (e) **Earnings Releases.** Review and discuss the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies. The Committee's discussion in this regard may be general in nature (i.e., discussion of the types of information to be disclosed and the type of presentation to be made) and need not take place in advance of the issuance of each earnings release or each instance in which the Company may provide earnings guidance.
 - (f) **Non-GAAP Information.** Review and discuss with management the Company's policies and procedures related to, and the Company's public disclosure of, non-GAAP financial measures, and in particular how these measures are used to evaluate performance, whether they are consistently prepared and presented and the Company's disclosure controls and procedures relating to such measures.
- 3.3. **Oversight of Risk Management.** Review and discuss with management, the Internal Auditor and the independent auditor guidelines and policies governing the process by which senior management of the Company and the relevant departments of the Company assess and manage the Company's exposure to risk, as well as the Company's policies with respect to enterprise risk assessment and risk management, and review any significant financial risk exposures facing the Company and management's plans to monitor, control and/or minimize such exposures.
- 3.4. **Internal Controls.**
- (a) **Internal Controls.** Discuss with management, the Internal Auditor and the independent auditor the integrity, adequacy and effectiveness of the Company's internal control over financial reporting, whether prior recommendations concerning internal control over financial reporting made by the Internal Auditor or the independent auditor have been implemented by management, and the adequacy of any disclosures about changes in internal control over financial reporting.
 - (b) **Certification Process for Form 10-K and Form 10-Q.** In connection with the certification process for annual reports on Form 10-K and quarterly reports on Form 10-Q, review: (i) any significant deficiencies or material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information; (ii) any fraud, whether or not material, involving management or other employees who have a significant role in the Company's internal control over financial reporting; and (iii) any changes in internal control over financial reporting that has materially affected or is reasonably likely to materially affect the Company's internal controls.
 - (c) **Internal Controls Report.** When any such report is required to be issued in accordance with applicable SEC rules, review and discuss with management, the Internal Auditor and the independent auditor the Company's internal controls report and the independent auditor's attestation of the report prior to the filing of the Company's annual report on Form 10-K.

3.5. **Internal Auditor.**

- (a) **Oversight of Internal Auditor.** Review the appointment and performance of the Internal Auditor and make recommendations to the Board and management regarding responsibilities, retention or termination of the Internal Auditor. Review summaries of significant reports to management prepared by the Internal Auditor and management's responses.
- (b) **Scope of Internal Auditor.** Review, evaluate and approve annually the internal audit plan, and review and discuss at least quarterly the scope, execution and results thereof with the Internal Auditor.
- (c) **Monitoring of Internal Auditor.** Discuss with management and the independent auditor and periodically review the Internal Auditor's responsibilities, budget, activities, organizational structure, qualifications of personnel and staffing.
- (d) **Internal Audit Reports.** Review any other significant reports, results and findings by the Internal Auditor.

3.6. **Legal, Regulatory and Ethical Compliance.**

- (a) **Compliance with Laws.** Obtain reports from management, the Internal Auditor, legal counsel and/or the independent auditor, as determined appropriate, concerning compliance with governmental laws, rules and regulations and whether there are any legal or regulatory compliance matters that could have a material impact on the Company's financial statements.
- (b) **Related Person Transactions.** Review and approve or ratify any transactions with "related persons" in accordance with the Related Person Transaction Policy adopted by the Board, other than pre-approved transactions as described in the Related Person Transaction Policy.
- (c) **Fraud, Illegal Acts or Accounting Irregularities.** Review the results of any investigation and follow-up (including any disciplinary action) with respect to any fraud or illegal acts or accounting irregularities of senior management and any fraud or illegal acts or accounting irregularities that causes a material misstatement of the financial statements.
- (d) **Complaints.** Establish and oversee procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
- (e) **Cybersecurity and Artificial Intelligence ("AI").** Review and discuss with management the Company's policies, practices and risks related to information systems, information security, data privacy, cybersecurity and AI.

3.7. **General Responsibilities and Duties.**

- (a) **SEC Report.** Prepare and approve the annual report required by SEC rules to be included in the Company's annual proxy statement.
- (b) **Review of Charter.** On an annual basis, review and reassess the adequacy of this Charter and recommend any proposed changes to the Board for approval.
- (c) **Self-Evaluation.** On an annual basis, evaluate the performance of the Committee based on the process developed by the Nominating and Corporate Governance Committee. The results of the annual self-evaluation shall be reported to the Board.
- (d) **Executive Sessions.** At the Committee's discretion, meet periodically with the independent auditor, the Internal Auditor, the Chief Financial Officer and/or any other members of management in separate executive sessions to discuss any matters the Committee or any of the foregoing persons believe should be discussed privately or warrant Committee attention.
- (e) **Effective and Open Communications.** Endeavor to maintain effective working relationships with, and provide a free and open channel of communication to, members of the Committee, management, the Board, the Internal Auditor and the independent auditor.
- (f) **Other Actions.** Perform any other activities consistent with this Charter and the Company's Amended and Restated Certificate of Incorporation and Amended and Restated Bylaws, as in effect from time to time, as the Committee or the Board deems necessary or appropriate. The Committee may from time to time seek input from the Board on any of the foregoing matters as it may determine to be appropriate.

3.8. **Limitation on Duties.** While the Committee has the duties, responsibilities and authority set forth in this Charter, nothing contained herein shall be deemed to impose on the Committee any duty, in the ordinary course, to plan or conduct audits or to make any determination that the Company's financial statements are accurate and in accordance with GAAP and applicable laws and regulations. Such duties are the responsibility of management, the Internal Auditor and the independent auditor. Each member of the Committee shall be entitled to rely on (i) the integrity of those persons within the Company and of the professionals and experts (such as the independent auditor) from which it receives information, (ii) the accuracy of the financial and other information provided to the Committee by such persons, professionals or experts absent actual knowledge to the contrary (which shall be promptly reported to the Board) and (iii) representations made by management, the Internal Auditor or the independent auditor.

4. **Organization and Operations.**

4.1. **Meetings.** The Committee will meet with such frequency, and at such times as its Chair, or a majority of the Committee, determines, but not less than quarterly each year. Such meetings, at the Committee's discretion, may be in person, by telephone, or by audio or video conference, and the Committee may take actions by unanimous written consent. A special meeting of the

Committee may be called by the Chair and will be called promptly upon the request of any two Committee members. The agenda of each meeting will be prepared by the Chair (in consultation with the appropriate members of the Committee, the Chair of the Board and management) and circulated to each member prior to the meeting date. Unless the Committee or the Board adopts other procedures, the provisions of the Company's Amended and Restated Bylaws, as in effect from time to time, and as applicable to meetings of the Board, will govern meetings of the Committee. A quorum for any meeting of the Committee shall be a majority of the members of the Committee.

- 4.2. **Minutes and Reports.** Minutes of each meeting will be kept with the regular corporate records. The Committee will periodically report to the Board its findings and actions. In connection therewith, the Committee should review with the Board any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance and objectivity of the Internal Auditor and the performance and independence of the Company's independent auditor.
 - 4.3. **Subcommittees.** The Committee has the power to appoint, from among its members, subcommittees, each of which may have (as determined by the Committee) the full power and authority of the Committee; provided, however, that the Committee shall not delegate to a subcommittee any power or authority required by any law, regulation or listing standard to be exercised by the Committee as a whole.
 - 4.4. **Voting.** Each Committee member shall have one vote, and actions at meetings are approved by a majority of the members present.
5. **Reliance; Experts; Funding; Cooperation.**
- 5.1. **Retention of Outside Advisors.** The Committee has the power, in its sole discretion, to retain at the Company's expense or obtain the advice of legal counsel or other advisors and experts as it deems necessary or appropriate to carry out its duties, including the authority to approve any such outside advisor's fees and other retention terms.
 - 5.2. **Funding.** As discussed in Section 3.1(a), the Company shall provide the Committee with the appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor for the purpose of rendering or issuing an audit report or performing other audit, review or attest services, for payment of compensation to any advisors retained by the Committee and for ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.
 - 5.3. **Reliance Permitted.** In carrying out its duties, the Committee may act in reliance on management, the independent auditor, the Internal Auditor and outside advisors and experts, as it deems necessary or appropriate.
 - 5.4. **Investigations.** The Committee has the authority to conduct or authorize any investigation into any matters within the scope of its responsibilities as it deems necessary or appropriate to fulfilling its duties.
 - 5.5. **Participation of Employees and Outside Experts.** The Committee shall have unrestricted access to the independent auditor, the Internal Auditor, internal and outside counsel and anyone else in the Company, and may request any

officer or employee of the Company or the Company's outside counsel or independent auditor to attend a meeting of the Committee or to meet with any members of, or consultants or advisors to, the Committee.

Nothing in this Charter shall preclude the Board from itself taking any action set forth herein, except where such action is required by applicable law or Nasdaq listing standards to be taken by the Committee.

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