

ALPHATEC HOLDINGS, INC.

Audit Committee Charter

(Amended and Restated as of October 27, 2026)

PURPOSE

The Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Alphatec Holdings, Inc. (the “Company”) is established for the primary purposes of assisting the Board in overseeing:

- The Company’s accounting and financial reporting processes and internal controls over financial reporting, as well as the audit and integrity of the Company’s financial statements.
- The qualifications, independence and performance of the Company’s independent registered public accounting firm (the “Independent Auditor”).
- The design, implementation, and performance of the Company’s internal audit function, if any.
- The Company’s compliance with applicable legal and regulatory requirements.
- The Company’s processes for assessing, identifying, managing and disclosing material risks relating to information technology systems, privacy, data security and cybersecurity, including related controls and incident-response processes, in each case as such matters relate to financial reporting, disclosure controls and procedures, legal or regulatory compliance or other matters assigned to the Committee by the Board.

The Committee is also responsible for preparing the disclosure report required of the Committee under the rules and regulations of the U.S. Securities and Exchange Commission (the “SEC”) to be included in the Company’s proxy statement for the annual meeting of stockholders, and performing such other duties and responsibilities as are enumerated in or consistent with this charter.

COMPOSITION

1. Membership and Appointment. The Committee shall consist of at least three members of the Board, with the exact number determined by the Board. Members of the Committee shall be appointed by the Board upon the recommendation of the Nominating and Corporate Governance Committee and may be replaced or removed by the Board at any time, with or without cause, in its discretion. Resignation or removal of a director from the Board, for whatever reason, will automatically constitute resignation or removal, as applicable, from the Committee.
2. Qualifications. Members of the Committee must meet the following criteria as well as any additional criteria required by applicable law, the rules and regulations of the SEC or of The Nasdaq Stock Market LLC (“NASDAQ”) or such other qualifications as are established by the Board from time to time (as well as any criteria required by the SEC):
 - Each member of the Committee shall meet the independence requirements of NASDAQ, the Securities Exchange Act of 1934, as amended (the “Exchange Act”) and the rules and regulations of the SEC, and the determination of independence

will be made by the Board after consideration of all factors determined to be relevant under the applicable rules and regulations.

- Each member of the Committee must be financially literate under the rules promulgated by NASDAQ, the SEC or other governing body, as determined by the Board in its judgment.
 - At least one member of the Committee must be an “audit committee financial expert” as defined in Item 407(d)(5)(ii) of Regulation S-K. A person who satisfies the definition of “audit committee financial expert” will also be presumed to have financial sophistication.
 - No member of the Committee shall simultaneously serve on the audit committees of more than two other public companies, unless the Board determines that such simultaneous service would not impair the ability of such member to effectively serve on the Committee and the Company discloses such determination in its annual proxy statement.
 - No member of the Committee shall have participated in the preparation of the financial statements of the Company or any of its current subsidiaries at any time during the prior three years.
 - Each member of the Committee shall have such other qualifications as are established by the Board from time to time, or as required by applicable law or the rules and regulations of the SEC or NASDAQ.
3. Chairperson. The Board may designate a chairperson of the Committee (the “Chairperson”). In the absence of that designation, the Committee may designate a Chairperson by majority vote of the Committee members, provided that the Board may replace any Chairperson designated by the Committee at any time. The Chairperson will set the agenda for, preside over and conduct the proceedings of the Committee meetings and report regularly to the Board regarding the Committee’s activities.

RESPONSIBILITIES

The following are the principal recurring responsibilities of the Committee. The Committee may perform such other functions as are consistent with its purpose and applicable law, rules and regulations and as the Board or the Committee deem appropriate. In carrying out its responsibilities, the Committee believes its policies and procedures should remain flexible, in order to best react to changing conditions and circumstances.

1. Select and Hire the Independent Auditor. The Committee shall be directly responsible for appointing, compensating, retaining, overseeing and, where appropriate, replacing the Independent Auditor. The Independent Auditor will report directly to the Committee. The Committee shall have sole authority to approve the hiring and discharging of the Independent Auditor, all audit engagement fees and terms and all permissible non-audit engagements with the Independent Auditor. The Committee shall, at least annually, receive an audit engagement letter and either execute it on behalf of the Company, or, if the Committee or its Chairperson are not appropriate parties to sign the letter, acknowledge the letter and agree to the terms of engagement. The Committee shall also appoint, retain, compensate, oversee and, where appropriate, replace any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit-related services for the Company.

2. Supervise and Evaluate the Independent Auditor. The Committee shall:

- Oversee and, at least annually, evaluate the work of the Independent Auditor or any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit-related services for the Company, which evaluation shall include a review and evaluation of the lead partner and senior members of the Independent Auditor team. The Committee shall review, in consultation with the Independent Auditor, the annual audit plan and scope of audit activities and monitor such plan's progress.
- Review and resolve any disagreements that may arise between management and the Independent Auditor regarding internal control over financial reporting or financial reporting.
- At least annually, obtain and review a report by the Independent Auditor that describes (i) the Independent Auditor's internal quality-control procedures, and (ii) any material issues raised by the most recent internal quality-control review, or peer review, of the Independent Auditor, or Public Company Accounting Oversight Board (the "PCAOB") review or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, regarding any independent audit performed by the Independent Auditor, and any steps taken to deal with any such issues.
- Communicate directly with the Independent Auditor, and, if the Company maintains an internal audit function, the internal auditors.

3. Evaluate the Independence of the Independent Auditor. The Committee is responsible for overseeing the independence of the Independent Auditor. The Committee shall:

- Review and discuss with the Independent Auditor the written independence disclosures required by the applicable requirements of the PCAOB or other regulatory body.
- Obtain and review a written report by the Company's Independent Auditor describing any relationships or services between the auditor and the Company and review and discuss with the Independent Auditor on a periodic basis any other relationships or services (including permissible non-audit services) that may affect the Independent Auditor's objectivity and independence.
- Oversee the rotation of the Independent Auditor's lead audit and concurring partners and the rotation of other audit partners, with applicable time-out periods, in accordance with applicable law.
- Take any other appropriate action to oversee and ensure the independence of the Company's Independent Auditor.

4. Approve Audit and Non-Audit Services and Fees. The Committee shall (i) review and approve, in advance, the scope and plans for the audits and the audit fees and (ii) approve in advance (or, where permitted under the rules and regulations of the SEC, subsequently) all non-audit and tax services to be performed by the Independent Auditor, or, if required by applicable law, rule or regulation, any other registered public accounting firm, that are not otherwise prohibited by law or regulation and any associated fees. The Committee may delegate to one or more members of the Committee the authority to pre-approve permissible non-audit and tax services, as long as the pre-approved services are presented

to the full Committee at its next regularly scheduled meeting. The Committee may, in accordance with applicable law, adopt specific policies and procedures for the engagement of the Independent Auditor for non-audit services, provided that the pre-approval policies and procedures are detailed as to the particular service, the Committee is informed of each non-audit service, and the procedures do not include delegation of the Committee's responsibilities to management. In considering whether to pre-approve any non-audit services, the Committee or its delegates shall consider whether the provision of such services is compatible with maintaining the independence of the auditor.

5. Hiring of Auditor Personnel. The Committee shall review, approve and monitor policies, consistent with applicable law, rule and regulation, regarding the Company's hiring of employees or former employees of the Independent Auditor.
6. Review Financial Statements. The Committee shall review and discuss the following with management, the Independent Auditor, and, if the Company maintains an internal audit function, the internal auditor, as applicable:
 - The scope and timing of the annual audit of the Company's financial statements.
 - Prior to distribution to the public, the Company's annual audited and quarterly unaudited financial statements and annual and quarterly reports on Form 10-K and Form 10-Q, including the disclosures in "Management's Discussion and Analysis of Financial Condition and Results of Operations," and recommend to the Board whether the audited financial statements and "Management's Discussion and Analysis of Financial Condition and Results of Operations" should be included in the Company's Form 10-K.
 - The results of the independent audit and the quarterly reviews, and the Independent Auditor's opinion on the audited financial statements.
 - All critical audit matters proposed by the Independent Auditor to be included in the Independent Auditor's annual audit report.
 - The quality and adequacy of the Company's internal controls, and discussion with management and the Independent Auditor with regard to any significant deficiencies or material weaknesses in the design or operation of, and any material changes in, the Company's internal controls.
 - Issues regarding accounting principles and financial statement presentation, including any significant changes in the Company's selection or application of accounting principles.
 - Analyses prepared by management or the Independent Auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements.
 - The effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the Company's financial statements.
 - Issues as to the adequacy of the Company's internal controls and any significant changes required or taken in the audit plan as a result of any material control deficiency.

- Any problems or difficulties the Independent Auditor encountered in the course of its audit work, including any restrictions on the scope of the auditor's activities or on access to requested information, and management's response.
7. Reports and Communications from the Independent Auditor. The Committee shall review and discuss reports from the Independent Auditor concerning the following:
 - Critical accounting policies and practices to be used by the Company.
 - Alternative treatments of financial information within GAAP that the auditor has discussed with management, ramifications of the use of these alternative disclosures and treatments, and the treatment preferred by the Independent Auditor if different from that used by management.
 - Other material written communications between the Independent Auditor and management, such as any management letter or schedule of unadjusted differences.
 - Any communications between the audit team and the audit firm's national office respecting auditing or accounting issues presented by the engagement.
 - Other matters required to be communicated to the Committee under generally accepted auditing standards and other legal or regulatory requirements.
 8. Committee Report. The Committee shall prepare the report of the Committee that SEC rules require to be included in the Company's annual proxy statement.
 9. Earnings Releases and Other Financial Communications. The Committee shall review and discuss with management and the Independent Auditor, as appropriate, the Company's practices and procedures with respect to earnings releases and the type and presentation of financial information and earnings guidance provided to analysts, investors, rating agencies and the public, including the use of "pro forma," "adjusted" or other non-GAAP financial measures. The Committee's role with respect to such matters shall be one of oversight and discussion and shall not require Committee approval of individual press releases, investor presentations or other public communications, except to the extent the Committee or the Board specifically determines otherwise. The Chairperson may represent the Committee for purposes of these reviews and discussions, as appropriate.
 10. Internal Controls. The Committee shall review and discuss with management, the Independent Auditor and, if the Company maintains an internal audit function, the internal auditor, the adequacy and effectiveness of the Company's internal controls, including any changes, significant deficiencies or material weaknesses in those controls reported by the Independent Auditor, the internal auditors or management and any special audit steps adopted in light of any material control deficiencies, and any allegations of fraud, whether or not material, that involves management or other Company employees who have a significant role in the Company's internal controls. The Committee shall also review and discuss with management and the Independent Auditor disclosure relating to the Company's internal controls, the Independent Auditor's report on the Company's internal control over financial reporting, if applicable, and required management certifications to be included in or attached as exhibits to the Company's Annual Reports on Form 10-K or Quarterly Reports on Form 10-Q, as applicable.
 11. Disclosure Controls and Procedures. The Committee shall review and discuss with management, the Independent Auditor and, if the Company maintains an internal audit function, the internal auditor, as applicable, the adequacy and effectiveness of the

Company's disclosure controls and procedures, including the Company's procedures for reviewing public disclosure of financial information.

12. Internal Audit. If the Company determines to implement or maintain an internal audit function, the Committee shall:
 - Oversee the design and implementation of the Company's internal audit function, including by reviewing and approving the charter relating to the internal audit function and any amendments.
 - Review and approve the overall objectives, scope, organizational structure, responsibilities, resources and activities of the internal audit function.
 - Review and discuss with management and the internal auditors whether there are any unjustified restrictions or limitations on the internal audit function's scope, access, authority or resources.
 - Review and concur in the appointment or, if applicable, the reassignment or dismissal of the senior internal auditing executive.
 - Review and discuss with management and the internal auditors the process used in developing the internal audit plan, the scope of the internal audit plan, significant changes in the planned scope of the internal audit plan and the coordination of the internal audit plan with the independent audit.
 - Discuss with the Independent Auditor the responsibilities, budget and staffing of the Company's internal audit function.
 - Review and discuss with the internal auditors the results of the internal audit, significant issues in internal audit reports and responses by management.
 - Review and discuss the performance and effectiveness of the internal audit function.
 - Communicate directly with the internal auditors.
13. Legal and Regulatory Compliance. While ultimate oversight responsibility resides with the Board, the Committee shall review and discuss with management, the Independent Auditor and, if the Company maintains an internal audit function, the internal auditor, as appropriate, the adequacy and effectiveness of the Company's legal, regulatory and ethical compliance programs as they relate to financial reporting, accounting policies, internal controls, disclosure controls and procedures, and such other compliance matters as the Committee or the Board determines are relevant to the Committee's responsibilities. The Committee shall discuss with management and the Independent Auditor any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding the Company's financial statements, accounting policies, internal controls, disclosure controls or compliance procedures. The Committee shall also discuss with the Company's chief financial officer or senior legal officer any legal or regulatory matters that may have a material impact on the Company's financial statements, financial reporting, internal controls, disclosure controls or compliance procedures.
14. Complaints. The Committee shall establish and oversee procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls

or audit matters, as well as for confidential and anonymous submissions by the Company's employees concerning questionable accounting or auditing matters.

15. Risks. The Committee shall regularly review and discuss with management, the Independent Auditor and, if the Company maintains an internal audit function, the internal auditor, as appropriate, the Company's major risk exposures relating to financial reporting, accounting, internal controls, disclosure controls, liquidity, treasury, tax, legal and regulatory compliance, and material cybersecurity, privacy and data-security matters, and the steps management has taken to monitor and control those exposures. The Committee shall also review and discuss the Company's guidelines and policies with respect to risk assessment and risk management for such risk exposures, and such other risk matters as may be assigned to the Committee by the Board. The Committee shall, at least annually, review and discuss with management the Company's cybersecurity and privacy control environment, including the Company's processes for assessing, identifying and managing material risks from cybersecurity threats and the Company's plans to mitigate cybersecurity risks and respond to data-security incidents, and shall update the full Board on such matters as appropriate. The Committee shall also review such treasury, investment, insurance, delegation-of-authority or other risk-management policies as may be assigned to the Committee by the Board from time to time.
16. Related Party Transactions. The Committee shall review and monitor related party transactions involving directors or executive officers as detailed in the Company's related party transaction policy, including the development, administration and maintenance of policies and procedures for the Committee's review and/or ratification of such transactions. The Committee shall review and oversee all transactions between the Company and a related person (as defined in Item 404 of Regulation S-K), in accordance with such policies and procedures.

The function of the Committee is primarily one of oversight. The Company's management is responsible for preparing the Company's financial statements, and the Independent Auditor is responsible for auditing and reviewing those financial statements. The Committee is responsible for assisting the Board in overseeing the conduct of these activities by management and the Independent Auditor. The Committee is not responsible for providing any expert or special assurance as to the financial statements or the Independent Auditor's work. It is recognized that the members of the Committee are not full-time employees of the Company, that it is not the duty or responsibility of the Committee or its members to conduct "field work" or other types of auditing or accounting reviews or procedures or to set auditor independence standards, and that each member of the Committee shall be entitled to rely on (i) the integrity of those persons and organizations within and outside the Company from which the Committee receives information and (ii) the accuracy of the financial and other information provided to the Committee, in either instance absent actual knowledge to the contrary.

MEETINGS AND PROCEDURES

1. Meetings.
 - The Committee will meet at least once each fiscal quarter (with additional meetings as it deems necessary or appropriate) at such times and places as the Committee determines. A quorum of the Committee for the transaction of business will be a majority of its members. The Chairperson of the Committee shall preside at each meeting. The Chairperson will approve the agenda for the Committee's meetings and any member may suggest items for consideration. If a Chairperson is not designated or present, an acting chair may be designated by the Committee members present. The Committee may act by unanimous written consent (which

may include electronic consent) in lieu of a meeting, which shall constitute a valid action of the Committee if it has been executed by each Committee member and shows the date of execution. Any written consent will be effective on the date of the last signature or electronic consent, as the case may be, and will be filed with the minutes of the meetings of the Board.

- The Committee shall cause to be kept written minutes of its proceedings, which minutes will be filed with the minutes of the meeting of the Board.
 - The Committee shall meet periodically with members of management as deemed appropriate, the head of the internal audit department, if applicable, and the Independent Auditor in separate executive sessions. Each regularly scheduled meeting of the Committee will conclude with an executive session of the Committee absent members of management.
 - The Committee may invite to its meetings any director, officer or employee of the Company and such other persons as it deems appropriate in order to carry out its responsibilities. The Committee may also exclude from its meetings any persons it deems appropriate in order to carry out its responsibilities, including non-management directors who are not members of the Committee.
2. Reporting to the Board of Directors. The Committee shall report regularly to the Board with respect to the Committee's activities, including any significant 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 of the internal audit function or the performance and independence of the Company's Independent Auditor, as applicable.
 3. Authority to Retain Advisors. The Committee shall have the authority to engage independent counsel, consultants or other advisors as it deems necessary or appropriate to carry out its duties. The Committee shall set the compensation, and evaluate and oversee the work of, any independent counsel or other advisors retained by it. The Company will provide appropriate funding, as determined by the Committee, to pay the Independent Auditor, any other registered public accounting firm and any independent counsel and any other outside advisors hired by the Committee and any administrative expenses of the Committee that are necessary or appropriate in carrying out its activities.
 4. Subcommittees. The Committee may form subcommittees for any purpose that the Committee deems appropriate and may delegate to such subcommittees such power and authority as the Committee deems appropriate. If designated, each such subcommittee will establish its own schedule and maintain written minutes of its meetings, which minutes will be filed with the minutes of the meetings of the Board. The Committee shall not delegate to a subcommittee any power or authority required by law, regulation or listing standard to be exercised by the Committee as a whole.
 5. Committee Charter Review. The Committee shall review and reassess the adequacy of this charter at least annually, including the roles and responsibilities outlined in this charter, and shall submit any recommended changes to the charter to the Board for approval. The Company shall make a copy of this charter publicly available on its website and shall disclose how to access this charter in its proxy statement.
 6. Performance Review. The Committee shall review and assess the composition and performance of the Committee on an at least annual basis.

7. Authority to Investigate. In the course of its duties, the Committee shall have authority, at the Company's expense, to investigate any matter brought to its attention.
8. Access. The Committee shall be given full access to the chairperson of the Board, management, the Independent Auditor, and, if the Company maintains an internal audit function, the internal auditors, as well as the Company's books, records, facilities and other personnel.
9. Compensation. Members of the Committee shall receive such fees, if any, for their service as Committee members as may be determined by the Board (or a committee thereof) in its sole discretion. Members of the 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.