#### **Charter of the Audit Committee**

### **Tandem Diabetes Care, Inc.**

# I. Purpose

The purpose of the Audit Committee (the "Committee") of the Board of Directors (the "Board") of Tandem Diabetes Care, Inc. (the "Company") is to oversee the accounting and financial reporting processes of the Company and the audits of the Company's financial statements. This Charter of the Committee (this "Charter") was amended and restated by the Board on January 31, 2024. The operation of the Committee shall be subject to the Bylaws of the Company as in effect from time to time and Section 141 of the Delaware General Corporation Law.

The Committee's principal functions are to:

- Oversee the integrity of the Company's financial statements and other financial information provided by the Company to its stockholders and others;
- Monitor the periodic reviews of the adequacy of the auditing, accounting and financial reporting processes and systems of internal control that are conducted by the Company's independent auditors, the Company's internal audit function (to the extent applicable) and the Company's financial and senior management;
- Oversee the qualifications, independence and performance of the Company's independent auditors;
- Oversee compliance with legal, regulatory and public disclosure requirements;
- Facilitate communication among the Company's independent auditors, the Company's financial and senior management, and the Board;
- Prepare the report of the Audit Committee required by the rules of the Securities and Exchange Commission (the "SEC") to be included in the Company's annual proxy statement; and
- Perform such other duties and responsibilities as are enumerated in and consistent with this Charter.

# II. Membership

The Committee shall consist of three or more members of the Board, with the exact number determined by the Board. The members of the Committee shall be appointed by and serve at the discretion of the Board. Committee members may be removed, without cause, by the affirmative vote of the majority of the Board at any time. Any Committee member may resign effective upon giving oral or written notice to the Chairperson of the Board, the Corporate Secretary or the Board (unless the notice specifies a later time for the effectiveness of such resignation). Vacancies occurring on the Committee shall be filled by the Board. The Chairperson of the Committee also shall be appointed by the Board. In the absence of that designation, the Committee may designate a Chairperson by majority vote of the Committee members. The Chairperson will set the agenda for Committee meetings and conduct proceedings of those meetings.

Each member of the Committee must (1) be independent in accordance with the requirements of Rule 10A-3 of the Securities Exchange Act of 1934, as amended, and the listing rules of the national securities exchange on which the Company's securities are then-listed for trading, (2) satisfy the independence requirements applicable to Committee members set forth in the rules and

regulations promulgated by the SEC, (3) not have participated in the preparation of the financial statements of the Company at any time during the past three years, (4) be free from any relationship that, in the opinion of the Board, would interfere with the exercise of independent judgment as a Committee member, (5) be able to read and understand financial statements, including the Company's balance sheet, income statement and cash flow statement, and (6) meet any other requirements imposed by applicable laws, rules, regulations and listing standards, subject to any applicable exemptions and transition provisions.

At least one member of the Committee shall have prior experience in accounting, financial management, financial oversight, requisite professional certification in accounting, or any other comparable experience or background which results in the individual's financial sophistication, including being or having been a chief executive officer, chief financial officer, or other senior officer with financial oversight responsibilities, and qualify as a "financial expert" as defined under the rules promulgated by the SEC.

No member may be a member of more than three public company audit committees (including the Committee) unless the Board has determined that doing so will not impair the member's ability to serve effectively on the Committee, which determination is properly disclosed in the Company's annual proxy statement.

# **III.** Responsibilities and Authority

The following are general guidelines establishing the responsibilities and authority of the Committee. This list is not intended to be exhaustive, and the Committee may modify the list as appropriate, establishing policies and procedures as required or recommended to meet its purpose and carry out its principal functions.

## A. Selection, Performance and Independence of Independent Auditors

The Committee shall:

- 1. Be directly responsible for the selection, retention, compensation and termination of the Company's independent auditors, who are engaged for the purpose of preparing and issuing an audit report, and performing other audit, review or attest services for the Company. The independent auditors will report directly to the Committee.
- 2. Be directly responsible for oversight of the work of the independent auditors, including resolution of any disagreements between management and the independent auditors regarding financial reporting.
- 3. Evaluate the independent auditors' qualifications, performance and independence. As part of such evaluation, the Committee shall assure the regular rotation of the audit partners as required under the rules promulgated by the SEC.
- 4. Review the continuing independence of the Company's independent auditors, including:
  - Requiring that the independent auditors provide the Committee, on an annual basis, with the written disclosures and letter describing all relationships between the independent auditors and the Company as required to be disclosed by Rule 3526 of the Public Company

- Accounting Oversight Board ("PCAOB")1;
- Reviewing and discussing with management and the independent auditors their independence and any relationships between the independent auditors or any of its affiliates and the Company or persons in financial reporting oversight roles at the Company that might reasonably affect the independence of the independent auditors;
- Requiring that the independent auditors provide the Committee written affirmation that the independent auditors are, as of the date of affirmation, independent in compliance with PCAOB Rule 3520; and
- Taking, or recommending that the Board take, appropriate action to oversee the independence of the auditors, including discontinuing any relationships that the Committee believes could compromise the independence of the auditors.
- 5. Approve the Company's hiring of employees or former employees of the independent auditors, as required by applicable laws, rules, regulations and listing standards.
- 6. Review and discuss with management and with the independent auditors the Company's annual audited financial statements and the reports delivered to the Committee by the independent auditors, including:
  - Critical accounting policies, estimates and practices used;
  - Alternative treatments of financial information within generally accepted accounting principles ("GAAP"), the ramifications of the alternatives, and the treatment preferred by the independent auditors;
  - Other material written communications between the independent auditors and Company management, such as any management letter or schedule of unadjusted differences;
  - Any significant financial reporting issues that have arisen in connection with the preparation of such audited financial statements;
  - Any changes in accounting principles;
  - Any known and likely misstatements identified during the audit (other than those the auditors believe to be trivial); and
  - The adequacy of the disclosures in the financial statements.
- 7. Approve the fees and other compensation to be paid to the independent auditors, and pre-approve all audit, audit-related, non-audit and tax services of the independent auditors permitted by applicable laws, rules, regulations and listing standards. The Committee may establish pre-approval policies and procedures, as permitted by applicable laws, rules, regulations and listing standards, for the engagement of the independent auditors to render services to the Company, including, without limitation, policies that would allow the delegation of pre-approval authority to one or more members of the Committee. The Company will provide the Committee with appropriate funding, as the Committee determines, for the payment of compensation to the independent auditors.

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<sup>&</sup>lt;sup>1</sup> Throughout this Charter, references to the rules of the PCAOB shall be deemed to refer to such rules and any substantially equivalent rules adopted to amend or replace such rules, in each case as subsequently amended or replaced.

#### **B.** Financial Statements and Disclosures

The Committee shall:

- 1. Review and discuss the Company's overall audit plan (both internal and external) with the independent auditors, management and the internal audit team (to the extent applicable) that is responsible for preparing the Company's financial statements.
- 2. Review and discuss with management the Company's quarterly and annual financial statements and any report or opinion by the independent auditors, prior to distribution to the public or filing with the SEC.
- 3. Discuss any items required to be communicated by the independent auditors in accordance with the applicable auditing guidance, including any matters required to be discussed under the applicable PCAOB Auditing Standards, such as "critical audit matters" (as that term is defined in PCAOB Auditing Standard 3101). These discussions should include, among other things, the independent auditors' judgments about the quality and appropriateness of the Company's accounting principles, the reasonableness of significant judgments, the clarity of the disclosures in the Company's financial statements and any significant difficulties encountered during the course of the audit, including any restrictions on the scope of work or access to required information.
- 4. Discuss with management and the independent auditors any analyses prepared by management and/or the independent auditors 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.
- 5. Recommend to the Board whether the annual financial statements should be included in the Company's Annual Report on Form 10-K.
- 6. Prepare the Audit Committee report required for inclusion in the Company's annual proxy statement.
- 7. Review and discuss with management earnings press releases and whether and to what extent earnings guidance and similar information shall be disclosed publicly by the Company, including non-GAAP measures.
- 8. Review and discuss with management and the independent auditors, prior to the filing of the Company's Quarterly Reports on Form 10-Q and Annual Report on Form 10-K:
  - The Company's quarterly and annual financial statements and the Company's related disclosures under "Management's Discussion and Analysis of the Financial Condition and Results of Operations";
  - Such issues as may be brought to the Committee's attention by the independent auditors; and
  - Any significant financial reporting issues that have arisen in connection with the preparation of the Company's quarterly and annual financial statements during the relevant period.
- 9. Review and discuss any alleged fraud involving management or any employee of the Company with a significant role in the Company's internal controls over financial reporting that are disclosed to the Committee.

### C. Internal Controls

The Committee shall:

- 1. Obtain and review, at least annually, a report by the independent auditors describing: (a) the accounting firm's internal quality control procedures; (b) any material issues raised by the most recent internal quality control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm and any steps taken to deal with any such issues; and (c) all relationships between the independent auditors and the Company.
- 2. Discuss any comments or recommendations of the independent auditors outlined in their annual management letter or internal control reports.
- 3. 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 of concerns regarding questionable accounting or auditing matters. Review any such complaints and submissions that have been received, including the current status and the resolution if one has been reached.
- 4. Oversee management's design and maintenance of the Company's internal control over financial reporting and disclosure controls and procedures (taking into account any factors deemed relevant by the Committee, including without limitation, the existence of personal relationships between members of management), including reviewing and discussing with management, and the independent auditor, the certification and reports of management and the independent auditor required in the Company's Quarterly Reports on Form 10-Q and Annual Report on Form 10-K concerning the Company's internal control over financial reporting and disclosure controls and procedures, the adequacy of such controls, and any remedial steps being undertaken to address any material weaknesses or significant deficiencies in internal control over financial reporting.
- 5. Periodically consult with the independent auditors (without the presence of management) about internal controls, the completeness and accuracy of the Company's financial statements and any other matters that the Committee believes should be discussed with the Committee.
- 6. Consider and review with management, the independent auditor's, outside counsel, as appropriate, and any special counsel, separate accounting firm or other consultants and advisors as the Committee deems appropriate, any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding the Company's financial statements or accounting policies.

### D. Risk Management and Assessment

Review and discuss with management and, as appropriate, the independent auditors the Company's risk management and risk assessment guidelines and policies related to the Company's accounting and financial risk exposures and the steps taken by management to monitor and control these exposures.

#### E. Annual Review of Charter

The Committee shall review and assess the adequacy of this Charter at least annually and recommend to the Board any amendments or modifications to this Charter that the Committee deems appropriate.

### F. Annual Performance Review

The Committee shall annually evaluate and assess its performance.

# G. Authority to Retain Advisors

In performing its responsibilities, the Committee shall have the authority, in its sole discretion, to engage and obtain advice, reports or opinions from independent legal counsel, accounting and other advisors, as it determines necessary, to carry out its duties. The Committee shall be directly responsible for the appointment, compensation, retention and oversight of the work of any legal counsel, accounting and other advisor retained by the Committee, and will have sole authority to approve related fees and retention terms for any legal counsel, accounting and advisors retained by the Committee. The Company will provide the Committee with appropriate funding, as the Committee determines, for the payment of compensation to any legal counsel, accounting and other advisors as the Committee deems appropriate.

# H. Additional Committee Authority

The Committee is authorized, on behalf of the Board, to do any of the following, as the Committee deems necessary or appropriate in its discretion:

- 1. Review on a regular basis the status of any pending or threatened finance or legal matters that could have a significant impact on the Company's financial statements.
- 2. Review the fairness of and make decisions regarding any (a) proposed transaction between the Company and any related persons in accordance with the terms of the Company's Related Party Transaction Policy (or similar policy), (b) conflicts of interest arising under the Company's Code of Business Conduct and Ethics for Employees and Directors (or similar policy), and (c) disputes or conflicts arising in connection with any personal relationship between members of management.
- 3. Keep the independent auditors informed of the Committee's understanding of the Company's relationships and transactions with related persons that are significant to the Company; and review and discuss with the Company's independent auditors the auditors' evaluation of the Company's identification of, accounting for, and disclosure of its relationships and transactions with related persons, including any significant matters arising from the audit regarding the Company's relationships and transactions with related persons.
- 4. Form and delegate authority to subcommittees consisting of one or more of its members as the Committee deems appropriate to carry out its responsibilities and exercise its powers.
- 5. Rely upon advice and information that it receives in its discussions and

- communications with management, the independent auditors and such advisors as may be consulted by the Committee.
- 6. Request that any officer or employee of the Company, the Company's outside legal counsel, the independent auditors or any other advisor retained by the Company to render advice to the Company, attend a meeting of the Committee, or meet with any members of or advisors to the Committee, provided that the Committee shall retain the discretion to exclude any such person from all or any portion of any Committee meeting.
- 7. Review and approve on a periodic basis, as appropriate, the Company's investment policy.
- 8. Perform other activities required by applicable laws, rules, regulations and listing standards.
- 9. Perform other activities consistent with this Charter, the Company's Certificate of Incorporation and Bylaws, and applicable laws, rules, regulations or listing standards as the Committee or the Board deems necessary or appropriate.
- 10. Have unrestricted access to Company personnel and documents, and the authority to direct and supervise an investigation into any matters within the scope of its duties.
- 11. Incur such expenses as are necessary or appropriate in carrying out its duties.
- 12. Perform such other functions as may be requested by the Board from time to time.
- 13. The Company will provide the Committee with appropriate funding, as determined by the Committee, for the ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

# IV. Meetings and Minutes; Reports to the Board

The Committee will meet at least once each quarter or more frequently, as determined appropriate by the Committee. The Committee will regularly report to the Board on significant matters related to the Committee's responsibilities and as requested by the Board with respect to other matters. A quorum of the Committee for the transaction of business will be a majority of its members. Meetings may be held telephonically. The Committee may also act by unanimous written consent in lieu of a meeting, including through electronic communications as permitted under the Company's Bylaws. The Committee will maintain written minutes of its meetings and will make such minutes available to the Board.

# V. Limitations on Committee Responsibilities

Notwithstanding the responsibilities and powers of the Committee set forth in this Charter, the Committee does not have the responsibility of planning or conducting audits of the Company's financial statements or determining whether the Company's financial statements are complete, accurate or prepared in accordance with GAAP. Such responsibilities are those of management and, to the extent of the independent auditors' responsibilities, those of the independent auditors. Each member of the Committee is entitled to rely on the integrity of those persons and organizations within and outside the Company that provides information to the Committee and the accuracy and completeness of the financial and other information provided to the Committee by such persons and organizations absent actual knowledge to the contrary. In addition, the members of the Committee are not independent auditors and the term "review" as used in this Charter is not intended to be

interpreted to suggest that the members of the Committee can or should follow the procedures required of auditors performing a review of financial statements.