



Audit Committee Charter

(Amended and Restated as of September 21, 2023)

PURPOSE:

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

- oversee the accounting and financial reporting processes of the Company and audits of the financial statements of the Company;
- assist the Board in oversight and monitoring of (i) the integrity of the Company's financial statements, (ii) the Company's compliance with legal and regulatory requirements, (iii) the independent auditor's qualifications, independence and performance, and (iv) the Company's internal control over financial reporting and disclosure controls and procedures and (v) the Company's Internal Audit Department;
- prepare and approve the report required by the rules of the Securities and Exchange Commission (the “**SEC**”) to be included in the Company's annual proxy statement;
- oversee and monitor the Company's financial and investment risks, including matters relating to internal control over financial reporting, cybersecurity, data privacy, crisis preparedness and legal and regulatory requirements;
- provide the Board with the results of its monitoring and recommendations derived therefrom;
- provide to the Board such additional information and materials as it deems necessary to make the Board aware of significant financial matters that require the attention of the Board; and
- otherwise carry out the duties and responsibilities set forth in this charter and any other responsibilities or duties that the Board may assign to the Committee from time to time.

COMMITTEE MEMBERSHIP AND ORGANIZATION:

Membership. The Committee shall consist of at least three Board members. The members of the Committee shall, upon the recommendation of the Nominating and Governance Committee, be appointed by, and will serve at the discretion of the Board.

Independence. Each member of the Committee will be an independent director, (i) in accordance with the standards for independent directors under the rules of The Nasdaq Stock Market LLC (“**Nasdaq**”) and (ii) in satisfaction of the additional independence requirements for audit committee members set forth in Rule 10A-3 under the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”), and other applicable rules of the SEC. The final determination of independence of each member of the Committee shall be made by the Board.

Financial Literacy. Each member of the Committee will be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement and cash flow statement.

Audit Committee Financial Expert. At least one member of the Committee will have past employment experience in finance or accounting, requisite professional certification in accounting, or other comparable experience or background which results in the member's financial sophistication, including a current or past position as a chief executive officer, principal financial officer or other senior officer with financial oversight responsibilities. In addition, at least one member of the Committee shall satisfy the definition of an “audit committee financial expert” as defined in SEC rules.



Financial Statement Preparation Prohibited. No member of the Committee may have participated in the preparation of the financial statements of the Company or of any of the Company's current subsidiaries at any time during the past three years.

COMMITTEE RESPONSIBILITIES AND AUTHORITY:

The Audit Committee shall have the following responsibilities, consistent with and subject to applicable law and Nasdaq rules:

Financial Reporting Process

Tone at the Top. The Committee shall create an environment that supports the integrity of the Company's financial reporting process and the independence of the audit and the auditor; setting expectations with the Company's management and independent auditor for clear and candid communications to and from the Company's independent auditor and the Committee as reporting and control issues arise;

Reviewing Financial Statements and Internal Controls. The Committee shall review on a continuing basis the adequacy and effectiveness of the Company's internal control over financial reporting, including meeting periodically with the Company's management and the independent auditor to review the adequacy and effectiveness of such controls, reviewing plans for the remediation of significant deficiencies or material weaknesses, and reviewing before release the disclosure regarding the Company's internal control over financial reporting as required under SEC rules to be contained in the Company's periodic filings and the attestations or reports by the independent auditor relating to such disclosure.

Non-GAAP Measures. The Committee shall review and understand why and how non-GAAP measures and performance metrics are used by management, how the non-GAAP measures supplement the Company's financial reporting and internal decisions, whether non-GAAP measures are being consistently prepared and presented and the Company's policies and procedures related to non-GAAP measures.

Independent Auditor and their Services

Overall Authority. The Committee shall have the sole authority and direct responsibility for appointing, compensating, retaining, terminating, evaluating and overseeing the work of the independent auditor (including resolving disagreements between management and the independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or related work. The independent auditor reports directly to the Committee.

Terms of Audit and Non-Audit Services. The Committee shall review and provide guidance with respect to the external audit and the Company's relationship with its independent auditor by reviewing and understanding the independent auditor's proposed audit scope, strategy and approach, continuously monitoring the status and results of the audit, including the resolution(s) of any issues identified. The Committee shall be responsible for pre-approving (which may be pursuant to pre-approval policies and procedures) all audit, review, attest and permissible non-audit services provided to the Company by the independent auditor (or subsequently approving non-audit services in those circumstances where a subsequent approval is necessary and permissible), subject to the de minimis exception for non-audit services set forth in Section 10A(i)(1)(B) of the Exchange Act. In addition, the Committee will consider whether the auditor's provision of non-audit services is compatible with the auditor's independence.

Auditor Independence. The Committee shall periodically obtain a statement from the independent auditor regarding relationships and services with the Company which may impact independence and present this statement to the Board, and to the extent there are relationships, monitor and investigate them. The



Committee will furthermore routinely evaluate the sufficiency of the processes implemented to evaluate the independence of the Company's independent auditor.

Annual Financial Reporting

Discuss Financial Statements and Internal Control Reports. The Committee shall meet to review, understand and discuss with appropriate members of management and the Company's independent auditor:

- the Company's audited financial statements and the independent auditor's audit findings, including any significant adjustments, management judgments and accounting estimates;
- related accounting and auditing principles, policies and practices;
- management's assessment of internal control over financial reporting to be included in the Company's annual report on Form 10-K (and when these reports are required under SEC rules); and
- reviewing any reports submitted to the Committee by the independent auditor in accordance with the applicable SEC requirements.

SAS 61 Review. The Committee shall discuss with the independent auditor the matters required to be discussed by Statement on Auditing Standards No. 61, including such matters as:

- the quality and acceptability of the accounting principles applied in the financial statements;
- management judgments and accounting estimates;
- significant new accounting policies and/or standards, including the time required and resources needed to develop well-reasoned processes, controls and procedures, monitoring the adoption and transition to such processes, controls and procedures, and periodically assessing each for their effectiveness following implementation;
- issues raised by "management" or "internal control" letter from the auditor, problems or difficulties encountered in the audit and management's response to such problems or difficulties, significant disagreements with management and any other matters significant to the audit.
- Annual Public Company Accounting Oversight Board ("**PCAOB**") Report and Review. At least annually, obtain and review the report by the independent auditor's describing:
 - the independent auditor's internal quality-control procedures;
 - any material issues raised by the most recent internal quality-control review or peer review, or by any inquiry or investigation by governmental or professional authorities within the preceding five years with respect to independent audits carried out by the independent auditor, and any steps taken to deal with such issues; and
 - all relationships between the independent auditor and the Company addressing the matters set forth in PCAOB Rule 3526.

Management's Discussion and Analysis. The Committee shall review and discuss with management and the independent auditor the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" and the reports and certifications regarding internal control over financial reporting and disclosure controls, prior to filing the Company's Annual Report on Form 10-K with the SEC.

Earnings Release. Before release, the Committee shall review the full year operating results in the Company's earnings announcement, with particular attention to (i) financial information and any earnings guidance provided to analysts and stockholders and (ii) the use of any non-GAAP financial information.



Audit Committee Report and recommendation to file audited financial statements. The Committee shall recommend to the Board whether (i) the Company's audited financial statements should be included in the Company's annual report on Form 10-K and (ii) the Form 10-K should be filed with the SEC. Timely prepare the Audit Committee Report and other information required to be included in the Company's annual proxy statement.

General Disclosures. The Committee shall oversee compliance with the requirements of the SEC for disclosure of the independent auditor's services and Committee members and their respective qualifications and activities.

Quarterly Financial Reporting

As often and to the extent the Committee deems necessary or appropriate, but at least quarterly in connection with the review of each fiscal quarter's financial statements, the Committee shall take the following actions:

Quarterly Review. Before filing, the Committee shall direct the Company's independent auditor to review before filing with the SEC the Company's interim financial statements included in Quarterly Reports on Form 10-Q, using professional standards and procedures for conducting such reviews.

Discussion of significant matters with management. The Committee shall meet to review and discuss with Company management and, if appropriate, the independent auditor, significant matters relating to:

- the quality and acceptability of the accounting principles applied in the financial statements;
- new or changed accounting policies, and significant estimates, judgments, uncertainties or unusual transactions; and
- the selection and effects of critical accounting policies and estimates applied by the Company.

Earnings Release. Before release, the Committee shall review the Company's earnings press releases, including the unaudited quarterly operating results in the Company's quarterly earnings release, with particular attention to (i) financial information and any earnings guidance provided to analysts and stockholders and (ii) the use of any non-GAAP financial information.

Discuss Financial Statements and MD&A. The Committee shall review and discuss with management and the independent auditor the Company's quarterly unaudited financial statements, including disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" and the reports and certifications regarding internal control over financial reporting and disclosure controls and procedures, prior to filing the Company's Quarterly Report on Form 10-Q with the SEC.

Internal Audit

Internal Audit Plans. The Committee shall review annually the Company's Internal Audit Department, including the proposed audit plans for the coming year, budget, staffing and assessing the Company's Internal Audit Department, including its independence from management.

Internal Audit Selection. The Committee shall review and advise on the selection and removal of the internal audit vice president.

Internal Audit Performance. The Committee shall review annually the performance of the Internal Audit Department.



Internal Audit Charter. The Committee shall annually review and recommend changes (if any) to the internal audit charter.

Internal Audit Reports. The Committee shall review significant reports prepared by the Internal Audit Department, including reports regarding the Company's anti-fraud program and risk management policies.

Internal Audit Meetings. At least once a year and as necessary, the Committee shall meet with the Company's Internal Audit Department, without members of management present, to discuss any matters that the Committee deems necessary or advisable in connection with fulfilling its responsibilities.

Ethical Compliance, Legal Compliance, Risk Oversight and Other Responsibilities

Code of Conduct. The Committee shall review, approve and monitor the Company's Global Code of Conduct (the "**Code of Conduct**") with respect to the business conduct, ethics and related person transactions:

- periodically review the Code of Conduct applicable to the Company's directors, executive officers and employees; and
- review all requests for waivers of the Code of Conduct involving the Company's directors and executive officers.

Complaints and Anonymous Submissions. The Committee shall establish and oversee procedures for receiving, retaining and responding to complaints received by the Company regarding accounting, internal accounting controls or auditing matters and procedures for the confidential, anonymous submission by the Company's employees of concerns regarding questionable accounting or auditing matters. Periodically review the effectiveness of such procedures.

Global Speak Up Policy. The Committee shall review, approve and monitor the Company's Speak Up Policy and the Company's response to, and enforcements of, the policy.

Global Anti-Bribery and Anti-Corruption Program. The Committee shall review and oversee the Company's Anti-Bribery and Anti-Corruption Compliance Program ("**ABAC Program**") including, but not limited to, evaluating its effectiveness and receiving periodic updates (at least annually) from the Chief Compliance Officer about the ABAC Program and related activities.

Significant Deficiencies, Material Weakness and Fraud. The Committee shall receive and review any disclosure from the Company's Chief Executive Officer and Chief Financial Officer made in connection with the certification of the Company's quarterly and annual reports filed with the SEC of:

- significant deficiencies and 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 data; and
- as necessary, review the details of any fraud, whether or not material, that involves management or other employees who have a significant role in internal control over financial reporting, including any items brought to the attention of the Committee under the Company's Global Speak Up Policy.

Legal Matters. The Committee shall review, in conjunction with counsel, any legal and regulatory matters that could have a significant impact on the Company's financial statements.



Cybersecurity, Data Privacy & Information Technology Systems. The Committee shall oversee and review the Company's cybersecurity, data privacy, and other information technology risks, controls and procedures, including the Company's plans to mitigate cybersecurity risks and to respond to data breaches. The Committee shall also review with management any specific cybersecurity issues that could affect the adequacy of the Company's internal controls and disclosure procedures and any public disclosures about the Company's cybersecurity controls and procedures, the Board's cybersecurity expertise, and its oversight of cybersecurity risk. The Committee shall receive periodic updates (at least annually) on the Company's cybersecurity and data privacy program.

Special Investigations. If necessary, the Committee shall institute special investigations with full access to all books, records, facilities and personnel of the Company.

Related Person Transactions. The Committee shall review and approve in advance any proposed related person transactions, defined as those transactions required to be disclosed under Items 404(a) and 404(b) of Regulation S-K.

Proxy Statement Report. The Committee shall provide a report in the Company's proxy statement in accordance with the rules and regulations of the SEC.

Post-Audit Review. The Committee shall conduct a post-audit review of the Company's financial statements and findings of its independent auditor, including any significant suggestions for improvements provided to management by the independent auditor.

STRUCTURE AND OPERATIONS:

Meetings. The Committee will meet at least four times each year. The Committee may establish its own schedule, which it will provide to the Board in advance. The Committee will meet separately with each of the Chief Executive Officer and the Chief Financial Officer of the Company at such times and at such intervals as the Committee deems appropriate to review the financial affairs of the Company. The Committee will meet separately with the independent auditors of the Company, at such times and at such intervals (not less frequently than quarterly) as the Committee deems appropriate to fulfill its responsibilities under this charter. In addition, the Committee shall meet in executive session of the Committee absent members of management at least two times per year.

Minutes. The Committee will maintain written minutes of its meetings, which minutes will be filed with the minutes of the meetings of the Board.

Chair. The Chair of the Committee shall, upon recommendation by the Nominating and Governance Committee, be designated by the Board. The Chair shall be responsible for leadership of the Committee, including presiding (when present) at all meetings of the Committee. If the Chair is not present at a meeting of the Committee, the members present at the meeting shall designate one member as the acting Chair for that meeting.

Reports. In addition to preparing the report in the Company's proxy statement in accordance with the rules and regulations of the SEC, the Committee will provide regular reports to the Board regarding matters reviewed and actions taken by the Committee and make appropriate recommendations for action by the Board.

Compensation. Members of the Committee shall receive such fees, if any, for their service as Committee members as may be determined by the Company's Compensation and Human Capital Committee in its sole discretion. Such fees may include retainers or per meeting fees. Fees may be paid in such form of



consideration as is determined by the Compensation and Human Capital Committee. Members of the Committee may not receive any direct compensation from the Company except the fees that they receive for service as a member of the Board or any committee thereof.

Delegation of Authority. The Committee may delegate to one or more designated members of the Committee (i) the authority to pre-approve audit and permissible non-audit services, provided such pre-approval decision is thereafter presented to the full Committee at its next regularly scheduled meeting or (ii) its authority generally as the Committee may deem appropriate, to the extent permitted by applicable law, the Company's bylaws and any applicable resolutions of the Board.

Engagement of Advisors and Appropriate Funding. The Committee has the power to engage independent counsel or other experts and advisors, and the Company will provide the Committee with appropriate funding, as the Committee determines, for this purpose and the power to use such funding to compensate its counsel, experts and advisors. The Company shall also provide appropriate funding, as determined by the Committee, for the payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

Annual Evaluation. The Committee shall, on at least an annual basis, (a) review the adequacy of this charter and the structure, processes and membership requirements of the Committee and (b) meet in order to review its performance of its duties. The Committee shall submit to the Board any recommended changes to this charter or the Committee.