

OPTION CARE HEALTH, INC.

AUDIT AND FINANCE COMMITTEE CHARTER

Purpose

The Audit and Finance Committee (the “Committee”) is appointed by the Board of Directors (the “Board”) of Option Care Health, Inc., a Delaware corporation (the “Company”) to oversee the accounting and financial reporting processes of the Company and the audits of the Company’s financial statements. In that regard, the Audit Committee assists the Board in monitoring (1) the integrity of the financial statements of the Company; (2) the independent auditor’s qualifications and independence; (3) the performance of the Company’s internal audit function and independent auditors; and (4) the compliance by the Company with certain legal and regulatory requirements. The Committee also oversees the Company’s finance and investment matters.

Committee Membership

The size of the Committee will be determined by the Board in its sole discretion; provided, that in no event shall it consist of fewer than three independent members, subject to any grace period from such requirement available to the Company under the rules of Nasdaq or the Securities Exchange Act of 1934, as amended (the “Exchange Act”).

Each member of the Committee will meet the independence and experience requirements of Nasdaq and the Exchange Act. All members of the Committee will be able to read and understand fundamental financial statements. No member of the Committee shall have participated in the preparation of the financial statements of the Company in the past three years. At least one member of the Committee will be an “audit committee financial expert” as defined by the Securities and Exchange Commission (the “SEC”).

The members of the Committee will be appointed and may be replaced by the Board at any time.

Meetings

The Committee will meet as often as necessary to carry out its responsibilities, but not less than four times each year. The Committee Chair will preside at each meeting. In the event the Committee Chair is not present at a meeting, the Committee members present at that meeting will designate one of its members as the acting chair of such meeting. The Committee is governed by all other rules regarding the conduct of meetings (including meetings in person or by telephone or other similar communications equipment), action without meetings, notice, waiver of notice, and quorum and voting requirements as are applicable to the Board.

The Committee will meet periodically in separate executive sessions with management, the internal auditors and the independent auditor, and have such other direct and independent interaction with such persons from time to time as the members of the Committee deem appropriate. The Committee 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 to, the Committee.

Committee Responsibilities

Auditor Appointment and Oversight

1. The Committee has the sole authority to appoint, replace, determine funding for, and oversee an independent registered public accounting firm for the purpose of auditing the Company's annual financial statements, books, records, accounts and internal controls over financial reporting or performing other audit, review or attest services for the Company.
2. The Committee will be directly responsible for the compensation and oversight of the work of the independent auditor (including resolution of 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 will report directly to the Committee.
3. The Committee will pre-approve all audit and permitted non-audit and tax services that may be provided by the Company's independent auditor or other registered public accounting firms, and establish policies and procedures for the Committee's pre-approval of permitted services in compliance with applicable SEC rules and review such pre-approval policies at least quarterly.
4. The Committee will review and discuss with the Company's independent auditor (a) the auditor's responsibilities under generally accepted auditing standards and the responsibilities of management in the audit process; (b) the overall audit strategy, planning and staffing; (c) the scope and timing of the annual audit; (d) any significant risks identified during the independent auditor's risk assessment procedures; (e) review any communications between the independent auditor's audit team and the independent auditor's national office respecting auditing or accounting issues presented by the engagement; and (f) when completed, the results, including significant findings, of the annual audit.
5. The Committee will review and discuss with the Company's independent auditor and management (a) any audit problems or difficulties, including difficulties encountered by the Company's independent auditor or internal audit department during their audit work (such as restrictions on the scope of their activities or their access to information); (b) any significant disagreements with management; and (c) management's response to these problems, difficulties or disagreements; and to resolve any disagreements between the Company's independent auditor or internal audit department and management.

Financial Reporting

6. The Committee will review and discuss with the Company's independent auditor and management the Company's annual audited financial statements (including the related notes), the form of audit opinion to be issued by the independent auditor on the financial statements and the disclosure under "Management's Discussion and Analysis of Financial Condition and Results of Operations" to be included in the Company's Annual Report on Form 10-K (the "Form 10-K") before the Form 10-K is filed.
7. The Committee shall recommend to the Board whether the audited financial statements should be included in the Form 10-K.
8. The Committee will review and discuss with the Company's independent auditor and management the Company's quarterly financial statements (including the related notes) and the disclosure under "Management's Discussion and Analysis of Financial Condition and Results of Operations" to be

included in the Company's Quarterly Report on Form 10-Q (the "Form 10-Q") before the Form 10-Q is filed.

9. The Committee will review and discuss with management and the Company's independent auditor (a) the Company's earnings press release, including the type of information to be included and its presentation, and the use of any pro forma, adjusted or other non-GAAP financial information or key performance indicators; and (b) any financial information and earnings guidance provided to analysts and ratings agencies, including the type of information to be disclosed and type of presentation to be made. Such discussions may be general (consisting of discussing the type of information to be disclosed and the type of presentations to be made), provided that each earnings release or each instance in which the Company provides non-GAAP measures or earnings guidance need not be discussed in advance.
10. The Committee will review with management and the Company's independent auditor (a) any major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles; (b) analyses prepared by management setting forth significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including analyses of the effects of alternative generally accepted accounting principles in the United States ("GAAP") methods on the Company's financial statements; (c) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the Company's financial statements; (d) consideration of the judgment of both management and the independent auditor about the quality, not just the acceptability, of accounting principles; and (e) the completeness and clarity of the disclosures in the financial statements.
11. The Committee will (a) review with management, internal audit, and the Company's independent auditor the adequacy and effectiveness of the Company's internal control over financial reporting and disclosure controls and procedures, including (i) any significant deficiencies, material weaknesses or other major issues in the design or operation of, and any material changes in, the Company's controls and any special audit steps adopted in light of any material control deficiencies and (ii) any fraud involving management or other employees with a significant role in such internal controls; and (b) review and discuss with management and the Company's independent auditor (i) the disclosure relating to the Company's controls, management's and the independent auditor's report on the effectiveness of the Company's internal control over financial reporting and (ii) the required management certifications to be included in or attached as exhibits to the Form 10-K or Form 10-Q, as applicable.

Auditor Quality, Independence and Communications

12. The Committee will review and discuss with the Company's independent auditor (a) all critical accounting policies and practices to be used; (b) all alternative treatments of financial information within GAAP that have been discussed with management, the ramifications of the use of such alternative treatments and the treatment preferred by the independent auditor; and (c) other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences.
13. The Committee will discuss with the independent auditor the nature of each identified critical audit matter, the auditor's basis for identifying a matter as a critical audit matter and how each such identified matter will be discussed in the auditor's report.

14. The Committee will, at least annually, obtain and review a report by the Company's independent auditor (a) that describes the independent auditor's internal quality control procedures; (b) that describes any material issues raised by the most recent internal quality control review, peer review or Public Company Accounting Oversight Board review or inspection of the firm or by any other inquiry or investigation by governmental or professional authorities in the past five years regarding one or more audits carried out by the independent auditor and any steps taken to deal with any such issues; and (c) to assess the independent auditor's independence, all relationships between the independent auditor and the Company or any of its subsidiaries.
15. The Committee will, at least annually, to evaluate the qualifications, performance and independence of the Company's independent auditor, including an evaluation of the lead audit partner, and taking into account the opinions of management and the internal auditor.
16. The Committee will (a) assure the regular rotation of the lead audit partner at the Company's independent auditor as required by law; and (b) consider regular rotation of the accounting firm serving as the Company's independent auditor.
17. The Committee will present its conclusions with respect to the independent auditor to the Board.
18. The Committee will approve any Company hiring policies for employees or former employees of the Company's independent auditor.

Oversight of Internal Audit Function

19. The Committee will review the appointment and replacement of the Company's internal auditor including, if applicable, the member of Company management who is the Company's senior internal auditing executive.
20. The Committee will review the significant reports to management prepared by the internal audit department and management's responses, if applicable.
21. The Committee will discuss with Company management, and others as applicable, the internal audit department's responsibilities, budget and staffing, and any recommended changes in the planned scope of the internal audit.

Finance

22. The Committee will assist management and the Board in evaluating the capital expenditures budget and monitoring spending relative to the budget.
23. The Committee will oversee and evaluate all acquisitions, debt or equity investments in third parties, joint ventures, and divestiture transactions, as well as significant capital expenditures, and will have the authority to approve all such transactions consistent with the Company's Delegation of Signatory Authority policy or any successor policy thereto.
24. The Committee will oversee the Company's integration planning process for all transactions within the Committee's scope of oversight.
25. The Committee will periodically evaluate the execution, financial results and integration of significant Company transactions.
26. The Committee will oversee and approve all third party debt financings and any related interest rate hedging agreements and have the authority to amend terms of existing debt facilities and

approve the incurrence of new debt to finance investments authorized by this Charter or otherwise approved by the Board.

Related Party Transactions

27. The Committee will review, approve and oversee any transaction between the Company and any related person (as defined in Item 404 of Regulation S-K) on an ongoing basis, in accordance with Company policies and procedures.
28. The Company will keep the Company's independent auditor informed of the Committee's understanding of the Company's relationships and transactions with related parties that are significant to the Company and whether any of the Committee has concerns regarding relationships or transactions with related persons and, if so, the substance of those concerns.
29. The Committee will review and discuss with the Company's independent auditor the independent auditor's evaluation of the Company's identification of, accounting for, and disclosure of its relationships and transactions with related parties, including any significant matters arising from the audit regarding the Company's relationships and transactions with related parties.

Audit Committee Report

30. The Committee will (a) produce the audit committee report required to be included in the Company's proxy statement; and (b) review the disclosure in the Company's proxy statement regarding the Committee.

Compliance Oversight Responsibilities

31. The Committee will obtain from the independent auditor assurance that Section 10A(b) of the Exchange Act has not been implicated.
32. The Committee will obtain reports from management, the Company's internal audit department and the independent auditor, as applicable, that the Company and its subsidiaries are in conformity with applicable legal requirements and the Company's Code of Business Conduct.
33. The Committee will 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 or accounting policies.
34. The Committee will discuss with the Company's General Counsel legal matters that may have a material impact on the financial statements or the Company's compliance policies.
35. The Committee will review reports on the Company's enterprise risk management process and discuss with management the risks faced by the Company, including any major financial risk exposures, and the steps management has taken to monitor and control such exposures, including but not limited to insurance coverage.
36. The Committee will ensure appropriate procedures are established and maintained for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

Tax Planning

37. The Committee will annually review with management the Company's (a) financial statement impact of taxes and (b) policies and processes for tax planning and compliance.

Other

38. The Committee will make regular reports to the Board regarding its actions and recommendations.
39. The Committee will review and reassess the adequacy of this Charter annually and recommend any proposed changes to the Board for approval.
40. The Committee will conduct an annual evaluation of the performance of its duties under this Charter and will present the results of the evaluation to the Board.
41. The Committee will perform such other duties as may be delegated by the Board and consistent with this Charter.

Committee Authority

The Committee will have the authority to conduct and authorize any investigation into any matter within the scope of its responsibilities. Such authority includes the authority to obtain advice and assistance from internal or external legal, accounting or other advisors, and the Company will provide appropriate funding, as determined by the Committee, for such advice and assistance; provided, however, that the Committee will not be required to implement or act consistently with the advice or recommendations of any such advisors, and the authority granted in this Charter will not affect the ability of the Committee to exercise its own judgment in fulfillment of its duties under this charter. The Committee shall set the compensation and retention terms and oversee the work of such advisors. Any communications between the Committee and its outside legal counsel will be privileged communications. To the extent allowed by applicable law and the rules of Nasdaq, the Committee may form and delegate authority to subcommittees when appropriate; provided, that decisions of such subcommittees to grant pre-approvals shall be presented to the full Committee at its next scheduled meeting. The Committee will have access to the Company's books, records, facilities and personnel.

In general, the Committee shall assist the Board with overseeing the Company's accounting and financial reporting processes and the audits of the Company's financial statements. However, the Committee shall not be responsible for planning or conducting audits or for any determination that the Company's financial statements and disclosures are complete and accurate or are in accordance with GAAP. Management of the Company is responsible for preparing the Company's financial statements determining that they are complete, accurate, and in accordance with GAAP, and establishing satisfactory disclosure controls and internal control over financial reporting. The independent auditor is responsible for auditing the Company's financial statements and the effectiveness of the Company's internal control over financial reporting. The Company's internal and outside counsel are responsible for assuring compliance with laws and regulations, and the Company's corporate governance policies. Nothing in this Charter expands the duties and liabilities of any Company directors, officers or employees beyond any duties and liabilities imposed by applicable law, regulation, or listing standard.

Last Updated: July 25, 2025