

**CHARTER OF THE AUDIT AND  
FINANCE COMMITTEE OF  
THE BOARD OF DIRECTORS  
OF NEOGENOMICS, INC.**

**Adopted July 14, 2011**

**(Reviewed and Updated July 23, 2025)**

**I. General Focus**

The Audit and Finance Committee (the “Committee”) shall provide assistance to the Board of Directors (“Board”) of NeoGenomics, Inc., a Nevada corporation (the “Corporation”), in fulfilling its responsibilities with respect to its oversight of:

- (i) The quality and integrity of the Corporation's financial statements and other financial information provided by the Corporation to the stockholders, the public, the stock exchange and others, including but not limited to, in coordination with the Nominating and Corporate Governance and Culture and Compensation Committees of the Board, the Corporation’s Environmental, Social and Governance (“ESG”) reports and disclosures;
- (ii) The Corporation's compliance with legal and regulatory requirements, including oversight of the Corporation’s Corporate Compliance Program (defined below);
- (iii) The Corporation’s enterprise risks, including but not limited to risks relating to the Corporation’s information technology use and protection, data governance, privacy, and cybersecurity, and the Corporation’s strategy to mitigate such risks;
- (iv) The independent auditor's qualifications and independence;
- (v) The performance of the Corporation's internal audit function and independent auditors;
- (vi) The preparation of the report required by the Committee pursuant to the rules of the Securities and Exchange Commission (the “SEC”) for inclusion in the annual proxy statement.

**II. Structure and Operations**

The Committee shall be comprised of three (3) or more members of the Board, each of whom is determined by the Board to be “independent” under the rules of The NASDAQ Stock Market (“NASDAQ”) or the rules of such other national exchange as may be substituted by the Board in its discretion and the rules promulgated by the SEC under the Securities Exchange Act of 1934, as amended (the “Exchange Act”). Each member of the Committee shall not have participated in the

preparation of the financial statements of the Corporation or any current subsidiary of the Corporation at any time during the preceding three (3) years.

Each member of the Committee shall have a working familiarity with basic finance and accounting practices (or acquire such familiarity within a reasonable period after his or her appointment) and, in the judgment of the Board, have experience or understanding relevant to providing oversight and direction with respect to the Corporation's Corporate Compliance Program. Each member of the Committee shall be able to read and understand fundamental financial statements, including the Corporation's balance sheet, income statement, and cash flow statement. At least one member shall be a financial expert, as defined by the rules of the SEC.

Each member of the Committee shall be appointed by the Board and shall serve until such member's successor is duly elected and qualified or until such member's earlier resignation or removal. The members of the Committee may be removed, with or without cause, by majority vote of the Board. Any vacancy on the Committee shall be filled by majority vote of the Board. The Board shall elect the Chair of the Committee. The Chair will approve the agendas for Committee meetings.

### **III. Meetings**

The Committee shall meet as frequently as circumstances dictate, but at least quarterly. The Chair of the Committee or a majority of the members of the Committee may call a special meeting of the Committee. As part of its goal to foster open communication, the Committee shall periodically meet separately with each member of management, the personnel responsible for the internal audit function the independent auditors, and the members of management responsible for the implementation and execution of the Corporation's Compliance Program to discuss any matters that the Committee or each of these groups believe should be discussed privately. The Committee shall work with the Corporation's management to ensure that there is a Chief Compliance Officer assigned and available at all times. The Committee shall meet with the Chief Compliance Officer at least quarterly and may meet with members of the Organizational Compliance Committee, as well as other [ethics and compliance personnel/personnel involved in the compliance function], as necessary.

All non-management directors who are not members of the Committee may attend meetings of the Committee but may not vote. Additionally, the Committee may invite to its meetings any director, member(s) of management of the Corporation and such other persons as it deems appropriate in order to carry out its responsibilities. The Committee may also exclude from its meetings any person it deems appropriate in order to carry out its responsibilities.

A majority of the members, but not less than two (2), will constitute a quorum. Except when otherwise required by statute, a majority of the members present at any meeting at which a quorum is present may act on behalf of the Committee. In the absence of a quorum, a majority of the members of the Committee present may adjourn the meeting from time to time, until a quorum shall be present. The Committee may meet by telephone or video conference and may take action by unanimous written consent.

The Committee shall appoint a person who need not be a member thereof to act as secretary and minutes of its proceedings shall be kept in minute books provided for that purpose. The agenda of each meeting will be prepared by the secretary and, whenever reasonably practicable, circulated to each member prior to each meeting.

#### **IV. Responsibilities and Duties**

The following functions shall be the common recurring activities of the Committee in carrying out its responsibilities outlined in Section I of this Charter. These functions should serve as a guide with the understanding that the Committee may carry out additional functions and adopt additional policies and procedures as may be appropriate in light of changing business, legislative, regulatory, legal or other conditions. The Committee shall also carry out any other responsibilities and duties delegated to it by the Board from time to time related to the purposes of the Committee outlined in Section I of this Charter.

The Committee, in discharging its oversight role, is empowered to study or investigate any matter of interest or concern that the Committee deems appropriate. In this regard, the Committee shall have the authority to retain outside legal, accounting or other advisors for this purpose, including the authority to approve the fees payable to such advisors and any other terms of retention.

The Committee shall be given full access to the Corporation's management, ethics and compliance personnel, including the Chief Compliance Officer, Board, corporate executives and independent accountants, as necessary, to carry out these responsibilities. While acting within the scope of its stated purpose, the Committee shall have all the authority of the Board.

Notwithstanding the foregoing, the Committee is not responsible for certifying the Corporation's financial statements or guaranteeing the independent auditor's report. The fundamental responsibility for the Corporation's financial statements and disclosures rests with management and the independent auditors.

#### **Documents/Reports Review**

1. Meet with management and the independent auditors to review and discuss, prior to public dissemination, the Corporation's annual audited financial statements and quarterly financial statements, including the Corporation's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the Company's annual report on Form 10-K and quarterly reports on Form 10-Q, and discuss with the independent auditors the matters required to be discussed by Statement of Auditing Standards No. 61 and the matters in the written disclosures required by Independence Standards Board Standard No. 1.
2. Report to the Board whether, based on its discussions with management and the independent auditor, it recommends to the Board that the most recent year's audited financial statements be included in the Corporation's Annual Report on Form 10-K to be filed with the SEC.

3. Review and discuss with management and the independent auditors the Corporation's earnings press releases (paying particular attention to the use of any "pro forma" or "adjusted" non- GAAP information).
4. Review and discuss with management and the independent auditors 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 each instance in which the Corporation may provide earnings guidance.
5. In consultation with management, the independent auditors and the internal audit department, periodically review the adequacy of the Company's disclosure controls and procedures and approve any significant changes thereto.

#### Independent Auditors

6. The Committee shall have the direct responsibility and authority to appoint, retain, compensate, evaluate, oversee and, where appropriate, replace the independent auditors. The Committee shall inform the independent auditors that such firm shall report directly to the Committee. The Committee shall resolve disagreements between management and the independent auditor regarding financial reporting.
7. Review the independent auditors' audit plan and areas of audit focus. Review the fees and other significant compensation to be paid to the independent auditors.
8. Approve in advance any audit or nonaudit engagement or relationship between the Corporation and any independent auditor engaged to prepare or issue an audit report or perform other audit, review or attest services, other than prohibited nonauditing services, as specified in the rules and regulations of the SEC or any rules of the Public Company Accounting Oversight Board promulgated thereunder. The Committee shall not approve any "prohibited nonauditing services" without obtaining a prior exemption from the Public Company Accounting Oversight Board. Audit and nonaudit engagements must be approved either (a) explicitly in advance or (b) pursuant to a pre-approval policy established by the Committee. The Committee may delegate to one or more members of the Committee the authority to grant such pre-approvals. The delegate's decisions regarding approval of services shall be reported by such delegate to the full Committee at each regular Committee meeting.
9. Review and assess, at least annually, the qualifications, performance and independence of the independent auditors, including a review and evaluation of the lead partner. In conducting its review and evaluation, the Committee should:
  - (i) Review the written report of the independent auditor that delineates all relationships between the independent auditor and the Corporation that the auditors believe may impact their independence and objectivity, which report should be submitted to the Committee at least annually, and discuss with the independent auditor and

management the scope of any such disclosed relationship and their actual or potential impact on the independent auditor's independence and objectivity;

- (ii) Obtain and review a report by the Corporation's independent auditor describing: (i) the 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 auditor 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 auditor, and any steps taken to deal with any such issues; and
- (iii) Take into account the opinions of management.

### Financial Reporting Process

10. In consultation with the independent auditors and management, review the integrity of the Corporation's financial reporting processes, both internal and external. In connection therewith, the Committee should obtain and discuss with management and the independent auditor reports from management and the independent auditor regarding: (i) all critical accounting policies and practices to be used by the Corporation; (ii) analyses prepared by management and/or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including all alternative treatments of financial information within generally accepted accounting principles that have been discussed with the Corporation's management, the ramifications of the use of the alternative disclosures and treatments and the treatment preferred by the independent auditor; (iii) effects of changes in accounting standards that may materially affect the Corporation's financial reporting practices; (iv) major issues regarding accounting principles and financial statement presentations, including any significant changes in the Corporation's selection or application of accounting principles; (v) the integrity of the Corporation's financial reporting practices and the adequacy and effectiveness of internal controls, including a review of significant findings identified by the independent auditors, management's responsiveness to such recommendations and any specific audit steps adopted in light of material control deficiencies and (vi) any other material written communications between the independent auditor and the Corporation's management.
11. Review periodically the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Corporation.
12. Review with the independent auditor (i) any audit problems or other difficulties encountered by the auditor in the course of the audit process, including any restrictions on the scope of the independent auditor's activities or on access to requested information and any significant disagreements with management and (ii) management's responses to such matters. Without excluding other possibilities, the Committee may wish to review with the independent auditor (i) any accounting adjustments that were noted or proposed by the auditor but were "passed" (as immaterial or otherwise), (ii) any communications between the audit team and the audit firm'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 Corporation. The review should also include discussion of the responsibilities, budget and staffing of the corporation's internal audit function.

#### Legal Compliance/General

13. Review periodically, with the Corporation's legal counsel, any legal matter that could have a significant impact on the Corporation's financial statements and any material inquiries or reports received from regulatory or governmental agencies.
14. Discuss with management and the independent auditors at least annually the Corporation's guidelines and policies with respect to enterprise risk assessment and risk management, including but not limited to risks relating to the Corporation's information technology use and protection, data governance, privacy, and cybersecurity, and the Corporation's strategy to mitigate such risks. The Committee should discuss the Corporation's major financial risk exposures, and the overall steps management has taken to monitor and control such exposures; however, the Committee is not responsible for detailed review of financial risk exposure and management, which responsibility has been delegated to another committee of the Board.
15. Set, and review periodically, clear hiring policies for employees or former employees of the independent auditors.
16. Establish, and review periodically, procedures for: (i) the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls or auditing matters and (ii) the confidential, anonymous submission by employees of the Corporation of concerns regarding questionable accounting or auditing matters.
17. Engage or consult with independent counsel or advisors as it deems necessary to carry out its duties.
18. Review of related party transactions for potential conflicts of interest.

#### Reports

19. Prepare the Committee's report required to be included in the Corporation's annual proxy statement, pursuant to and in accordance with applicable rules and regulations of the SEC.
20. Report regularly to the full Board including:
  - (i) with respect to any issues that arise with respect to the quality or integrity of the Corporation's financial statements, including the Corporation's compliance with legal or regulatory requirements, and the performance and independence of the Corporation's independent auditors;
  - (ii) following all meetings of the Committee; and

- (iii) with respect to such other matters as are relevant to the Committee's discharge of its responsibilities.

The report to the Board may take the form of an oral report by the Chair of the Committee or any other member of the Committee designated by the Committee to make such report.

- 21. Maintain minutes or other records of meetings and activities of the Committee.

The Committee shall set and receive appropriate funding from the Corporation for (i) the payment of compensation to the independent auditors and to other advisors retained by the Committee pursuant to the provisions of this Charter and (ii) the payment of any necessary and appropriate administrative expenses.

### Compliance Oversight

The Committee shall oversee the Corporation's activities in the area of corporate compliance ("Corporate Compliance Program") that may impact the Corporation's business operations or public image, in light of applicable government and industry standards, as well as legal and business trends and public policy issues. Although the Committee has the duties and responsibilities set forth in this Charter, the Committee is not responsible for determining whether the Company's Corporate Compliance Program is effective. Management is responsible for designing and implementing the Corporate Compliance Program to comply with applicable laws and regulations, while the Committee is responsible for overseeing activities pertaining to the Corporation's corporate compliance, including:

- 22. Review and assess the adequacy and effectiveness of the Corporation's Code of Conduct and written policies, procedures and programs that guide the Corporation and the conduct of its staff in day-to-day operations to ensure the Corporation's compliance with laws and regulations applicable to its business and any and all associated risks, including, without limitation, in the areas of billing compliance, environmental health and safety, information privacy, fraud and abuse and, based on reports rendered no less than annually by management, including, without limitation, the Corporation's Chief Compliance Officer..
- 23. Review and assess the organization, responsibilities, plans, results, budget, staffing and performance of the Corporation's Compliance Department, including its independence, authority and reporting obligations, the proposed audit plans for the coming year and the summary of findings from compliance audits;
- 24. Review and concur in the appointment, replacement, reassignment or dismissal of the Chief Compliance Officer;
- 25. Review and assess the functioning of the Organizational Compliance Committee, including its understanding and exercise of its role, implementation and performance of its decisions and activities, and how it evaluated and addresses risk;

26. Review the significant reports to management or summaries thereof regarding the Corporation's compliance policies, practices, procedures and programs and management's responses thereto;
27. Review any report from the Chief Compliance Officer on any matter involving criminal conduct or potential criminal conduct;
28. Monitor significant external and internal investigations of the Corporation's business as they relate to possible violations of law [or Corporation policy] by the Corporation or its directors, officers, employees or agents;
29. Monitor the Corporation's implementation of actions in response to legislative, regulatory and legal developments affecting the business of the Corporation;
30. Review and assess the Chief Compliance Officer's direct access to senior management and the allocation of sufficient funding, resources and staff to fully perform his or her responsibilities;
31. Oversee the compliance education and training for the Board and all affected staff and the Corporation's agents;
32. Review mechanisms for staff to seek guidance and to report concerns;
33. Evaluate the Corporation's systems and processes that are designed to:
  - (i) Periodically assess the Corporation's compliance obligations and associated risks;
  - (ii) Monitor and audit the Corporation's systems, processes and transactions;
  - (iii) Investigate alleged misconduct; and
  - (iv) Promote and enforce standards through incentive and disciplinary action;
34. Make modifications to the Corporate Compliance Program when necessary; and
35. Ensure that efforts are made to promote an ethical culture.

The Chief Compliance Officer will report to the Committee any data suggesting significant non-compliance that could affect the Compliance Program or the Corporation. Any data suggesting significant non-compliance involving any of the business operations shall be reported to the Chairman of the Audit Committee or the full Board (as determined by the Chief Compliance Officer) immediately.

The Committee also shall oversee the Corporation's activities in the area of corporate responsibility that may have an impact on the Corporation's business operations or public image, in light of political and social trends and public policy issues. The Committee shall assess management's implementation of the corporate responsibility programs which may include its



political contributions and its public policy positions with respect to pending legislative or other initiatives; and the processes by which the Corporation makes charitable contributions.

## **V. Annual Performance Evaluation**

The Committee shall perform a review and evaluation, at least annually, of the performance of the Committee and its members, including a review of the compliance of the Committee with this Charter. In addition, the Committee shall review and reassess, at least annually, the adequacy of this Charter and recommend to the Board any improvements to this Charter that the Committee considers necessary or valuable. The Committee shall conduct such evaluations and reviews in such manner as it deems appropriate and shall deliver to the Board a report, which may be oral, setting forth the results of its evaluation, including any recommended amendments to the Charter. As part of its annual performance evaluation, the Committee shall also assess its effectiveness in overseeing the compliance program and may recommend enhancements to compliance oversight practices as needed.