As Amended and Restated November 3, 2026 (originally adopted December 5, 2023)

Audit Committee Charter

Purpose

1.1 The primary purpose of the Audit Committee (the "Committee") of the Board of Directors (the "Board") of The Joint Corp. (the "Company") is to oversee the Company's accounting and financial reporting processes and the audit of the Company's financial statements.

1.2 The Committee's other purposes include (i) oversight of the Company's internal control over financial reporting and disclosure controls and procedures, the qualifications, performance and independence of the independent registered public accounting firm engaged by the Company to prepare or issue an audit report (the "independent auditor"), the performance of the Company's internal audit function (whether performed by employees of the Company or by an outsourced service provider, "internal audit," and the individual or firm leading it, the "head of internal audit"), and the Company's compliance with legal and regulatory requirements, and (ii) reviewing and discussing with management the Company's processes for identifying, assessing and managing significant risk exposures and the measures that management has taken to monitor and mitigate such risks.

1.3 Role and Limitations. Management is responsible for the preparation, presentation and integrity of the Company's financial statements and for establishing and maintaining appropriate accounting policies, internal control over financial reporting and disclosure controls and procedures. The independent auditor is responsible for planning and carrying out a proper audit and for reviewing the Company's quarterly financial statements. The Committee's role is one of oversight. It is not the duty of the Committee to plan or conduct audits, to determine that the Company's financial statements are complete and accurate or are in accordance with generally accepted accounting principles, or to assure compliance with laws, regulations or Company policies, except as expressly provided in this Charter. In carrying out its responsibilities, the Committee is entitled to rely in good faith on management, the independent auditor, internal audit and the Committee's other advisors, as contemplated by Section 141(e) of the Delaware General Corporation Law. Nothing in this Charter is intended to establish a standard of care or a basis of liability for the Committee or any of its members that is greater than that imposed by applicable law.

Authority

2.1 The Company's management, at the request of the chairperson or secretary of the Committee, shall provide, or arrange to provide, such reports, information, data and services as the Committee may request in discharging its oversight responsibilities.

2.2 The Committee shall have unrestricted access both to the Company's management, internal audit, the independent auditor and other employees whose views the Committee may consider helpful and to the Company's books and records, and shall have the authority to retain outside counsel, accountants or other consultants in the Committee's sole discretion, as further provided in Section 7.

2.3 The Committee may form subcommittees consisting of one or more of its members and delegate authority to them when appropriate, including the authority to grant pre-approvals of audit and permitted non-audit services, provided that any pre-approval decision of a subcommittee shall be presented to the full Committee at its next scheduled meeting.

Membership

3.1 The Committee shall be composed of three or more directors, as the Board determines. Each member of the Committee shall be appointed annually by the Board upon the recommendation of the Nominating and Governance Committee of the Board, and may be removed by the Board at any time at the Board's discretion. The Board shall fill any vacancy on the Committee.

3.2 Each member of the Committee shall be independent under the applicable standards for independence of the US Securities and Exchange Commission (the "SEC"), including Rule 10A-3(b)(1) under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and The Nasdaq Stock Market LLC ("Nasdaq"), including Nasdaq Listing Rules 5605(a)(2) and 5605(c)(2)(A), and shall not have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years.

3.3 Each member of the Committee, at the time of his or her appointment to the Committee, shall be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement and cash flow statement.

3.4 At least one member of the Committee shall meet the requirements of an "audit committee financial expert" as defined in Item 407(d)(5) of Regulation S-K and as determined by the Board in accordance with SEC rules and regulations.

3.5 At least one member of the Committee shall have past employment experience in finance or accounting, requisite professional certification in accounting or other comparable experience or background that results in the individual's financial sophistication, as required by Nasdaq Listing Rule 5605(c)(2)(A), including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities. A member who qualifies as an audit committee financial expert will be presumed to satisfy this requirement.

3.6 No member of the Committee shall serve on the audit committees of more than three public companies (including the Company) unless the Board determines that such simultaneous service would not impair the member's ability to serve effectively on the Committee.

3.7 If the Company ceases to comply with the audit committee composition requirements of Nasdaq Listing Rule 5605(c)(2) because of a vacancy or a member's loss of independence, the Company shall promptly notify Nasdaq to the extent required and may rely on the applicable cure period under Nasdaq Listing Rule 5605(c)(4).

General Responsibilities

The Committee shall have the following general responsibilities. The Committee may expand these responsibilities as it considers necessary or appropriate in carrying out its oversight function:

4.1 To prepare the audit committee report required by the SEC's rules (including Item 407(d)(3) of Regulation S-K) to be included in the Company's annual proxy statement.

4.2 To review periodically with the Company's counsel and/or principal regulatory compliance officer any legal and regulatory matters that may have a material effect on the Company's financial statements, operations, compliance policies and programs, including, as applicable, matters relating to franchise regulation, the regulation of the practice of chiropractic and the Company's arrangements with affiliated professional corporations, and patient privacy.

4.3 To establish and periodically review procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters, consistent with Section 806 of the Sarbanes-Oxley Act of 2002 ("SOX") and Rule 21F-17 under the Exchange Act.

4.4 To recommend to the Board, based on its review and discussions with management and the independent auditor, that the audited annual financial statements be included in the Company's annual report on Form 10-K.

4.5 To review with management, the head of internal audit and the independent auditor disclosures of insider and related party transactions and carry out the Committee's responsibilities under the Company's Policy and Procedures for Reviewing Related Party Transactions, including the ongoing review and oversight of all related party transactions for potential conflict of interest situations as required by Nasdaq Listing Rule 5630 and Item 404 of Regulation S-K.

4.6 To review and approve the hiring of employees and former employees of the independent auditor, consistent with Section 206 of SOX and Rule 2-01(c)(2)(iii) of Regulation S-X (including the one-year "cooling-off" period applicable to members of the audit engagement team who would serve in a financial reporting oversight role at the Company).

4.7 To evaluate the Committee's performance at least annually in such manner as it deems appropriate, and to review and reassess the adequacy of this Charter at least annually as required by Nasdaq Listing Rule 5605(c)(1), recommending any appropriate changes to the Board, and to cause this Charter to be made available on the Company's website and the related disclosures required by Item 407(d)(1) of Regulation S-K to be made.

4.8 To report regularly to the Board with respect to the Committee's meetings and activities.

4.9 In the Committee's discretion, to conduct or authorize investigations into matters within the scope of its responsibilities.

4.10 To select, retain, compensate, oversee and terminate, if necessary, any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company.

4.11 To discuss with management the Company's policies with respect to risk assessment and risk management, including with respect to financial reporting, operational, business continuity and legal and regulatory risks (with cybersecurity, privacy and data security risks addressed in Section 4.12), as well as guidelines and policies to govern the process by which the Company's exposure to risk is handled. The Committee shall coordinate with the Board and its other committees to confirm that oversight of each significant category of risk is clearly allocated and, as to any risk overseen primarily by another committee or the full Board, shall focus on that risk's financial reporting, disclosure and internal control implications.

4.12 To review and discuss with management the Company's cybersecurity and other information technology risks, and the risk exposure regarding privacy and data security, including: (i) the potential impact of those exposures on the Company's business, financial reporting, operations, and reputation; (ii) the steps the Company's management has taken to monitor and mitigate such exposures, including the Company's incident response plan; (iii) the processes by which management assesses the materiality of cybersecurity incidents and makes timely disclosure determinations,

including under Item 1.05 of Form 8-K; and (iv) the Company's disclosure regarding cybersecurity risk management, strategy and governance required by Item 106 of Regulation S-K.

4.13 To take any other actions required of the Committee by law, applicable regulations, or as may be requested by the Board.

4.14 To review and oversee compliance with the Company's code of business conduct and ethics, including any code of ethics for senior financial officers required by Item 406 of Regulation S-K, and to review any proposed waiver of such code for a director or executive officer and recommend to the Board whether to approve it, as required by Nasdaq Listing Rule 5610.

Responsibilities Relating to the Independent Auditor and Internal Audit Function

The Committee shall have the following responsibilities relating to the independent auditor and the Company's internal audit function:

5.1 To have sole authority to appoint or replace the independent auditor (subject, if applicable, to stockholder ratification). The Committee shall be directly responsible for the compensation and oversight of the work of the independent auditor for purposes of rendering or issuing an audit report or related work or performing other audit, review or attest services for the Company, including the resolution of disagreements between management and the independent auditor regarding financial reporting. The independent auditor shall report directly to the Committee.

5.2 To review the experience and qualifications of the senior members of the independent auditor's audit team, to participate in the selection of the lead engagement partner, and to evaluate, at least annually, the independent auditor's performance, including the quality of its work and communications, its objectivity and professional skepticism, the reasonableness of its fees and the length of its tenure.

5.3 At least annually, to obtain and review a report by the independent auditor describing the firm's internal quality control procedures and any material issues raised by the firm's most recent internal quality control review, peer review or inspection by the Public Company Accounting Oversight Board (the "PCAOB") or other governmental or professional authority, and any steps taken to address any such issues, and to discuss with the independent auditor the findings of the firm's most recent PCAOB inspection report to the extent relevant to the Company's audit.

5.4 To approve all audit engagement fees and terms; and to review and pre-approve all audit and permitted non-audit services that may be performed 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 by the Company's independent auditor or other registered public accounting firms on an on-going basis. The independent auditor shall not be engaged to perform any service prohibited by Section 10A(g) of the Exchange Act or Rule 2-01(c)(4) of Regulation S-X. Pre-approval authority may be delegated as provided in Section 2.3, and the Committee shall review the disclosure of audit and non-audit fees required in the Company's proxy statement.

5.5 To confirm that the independent auditor has a process in place to address the rotation of the lead audit partner and other audit partners serving the Company's account as required under SEC independence rules, and to consider periodically whether, in order to assure continuing auditor independence, there should be regular rotation of the independent auditor itself.

5.6 To review and concur in the appointment, replacement, reassignment or dismissal of the head of internal audit and, if internal audit is outsourced, the selection, retention and termination of the outsourced provider. The head of internal audit shall report functionally to the Committee, shall report the matters within the scope of his or her authority directly to the Committee, and shall have direct and unrestricted access to the Committee and its chairperson.

5.7 To ensure that the independent auditor delivers to the Committee annually a formal written statement delineating all relationships between the independent auditor and the Company, consistent with applicable requirements of the PCAOB (including PCAOB Rule 3526, Communication with Audit Committees Concerning Independence), to actively engage in a dialogue with the independent auditor with respect to any relationships or services disclosed in such statement that may impact the objectivity and independence of the independent auditor, and to take, or recommend that the Board take, appropriate action to oversee the independence of the independent auditor. The Committee shall present its conclusions with respect to the independent auditor to the Board.

Responsibilities Relating to Audits and Financial Statements.

The Committee shall have the following responsibilities relating to the Company's audits and financial statements:

6.1 To require the independent auditor to provide the Committee with timely analyses of significant financial reporting and internal control issues.

6.2 To review with management significant risks and exposures identified by management, internal audit or the independent auditor, and management's steps to address these risks.

6.3 To review the scope of the internal audits with the head of internal audit and the scope of the external audit with the independent auditor.

6.4 To review with management, the independent auditor and the head of internal audit (i) the Company's internal control over financial reporting and disclosure controls and procedures, including computerized information system controls and security, management's annual assessment of the effectiveness of internal control over financial reporting under Section 404(a) of SOX and Item 308 of Regulation S-K (and, if the Company becomes subject to it, the independent auditor's attestation report under Section 404(b) of SOX), and the process supporting the certifications of the Company's principal executive and financial officers under Sections 302 and 906 of SOX, and (ii) any significant findings and recommendations made by the independent auditor or internal audit.

6.5 After the completion of the annual audit examination and before the Company's annual report on Form 10-K is filed with the SEC, to review and discuss with management and the independent auditor:

- the Company's annual financial statements and related footnotes, including disclosures made in management's discussion and analysis
- the independent auditor's audit of and report on the financial statements, including any critical audit matters
- the appropriateness and acceptability of the accounting principles, financial disclosures and underlying estimates used in the Company's financial statements, including (i) critical accounting policies and practices and (ii) alternative treatments within generally accepted accounting principles for policies and practices related to material

items that have been discussed with management, the ramifications of the use of such alternative treatments and the treatment preferred by the independent auditor

- significant accounting judgments and unusual transactions, including, as applicable, those relating to the consolidation of variable interest entities, revenue recognition (including franchise fees and deferred revenue), leases, goodwill and long-lived assets
- any significant difficulties, such as a restriction on the scope of the audit, or disputes with management encountered during the course of the audit and management's response
- any corrected or uncorrected misstatements identified during the audit and management's evaluation of their materiality
- the effect of regulatory and accounting initiatives
- the effect of off-balance sheet structures, if any, on the Company's financial statements
- any major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies
- any other matters required to be communicated to the Committee by the independent auditor under applicable PCAOB standards (including PCAOB Auditing Standard 1301, Communications with Audit Committees) and SEC rules, including any material written communications between the independent auditor and management

6.6 To review and discuss with management and the independent auditor the Company's quarterly financial statements and related disclosures, including management's discussion and analysis and the results of the independent auditor's review, before each quarterly report on Form 10-Q is filed with the SEC.

6.7 To discuss with management earnings press releases in advance of their release (including the use of non-GAAP financial measures and key performance indicators and compliance with Regulation G and Item 10(e) of Regulation S-K), to review the controls over the preparation and presentation of non-GAAP financial measures and key performance indicators, and generally to discuss financial information and earnings guidance provided to analysts and rating agencies.

6.8 To discuss with management and the independent auditor (i) any significant deficiencies in the design or operation of internal controls and any material weaknesses identified, (ii) any fraud, whether or not material, involving management or other employees who have a significant role in the Company's internal controls, (iii) any employee complaints or published reports that raise material issues regarding the Company's accounting, internal accounting controls or auditing matters and (iv) management's assessment of fraud risk and the Company's anti-fraud programs and controls.

6.9 To review with management and the head of internal audit (i) any difficulties that internal audit encountered while conducting audits, including any restrictions on the scope of its work or access to required information, (ii) any changes to the planned scope of the internal audit plan that the Committee thinks advisable, (iii) the internal audit function's budget and staffing and (iv) the internal audit charter, the annual internal audit plan, and the independence and performance of the internal audit function.

Outside Advisors

7.1 The Committee shall have the authority, in its sole discretion, to retain and obtain the advice and assistance of independent outside counsel and such other advisors as it deems necessary to fulfill its duties and responsibilities under this Charter. The Committee shall set the compensation, and oversee the work, of any outside counsel and other advisors.

7.2 The Committee shall receive appropriate funding from the Company, as determined by the Committee in its capacity as a committee of the Board, for the payment of compensation to the independent auditor, any other accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, any outside counsel and any other advisors to the Committee, and for the payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

Procedures

8.1 The Committee shall meet at least four times a year, on a schedule aligned with the Company's periodic reporting and earnings release calendar, and at such other times at the call of the chairperson or any two members of the Committee. A majority of the members of the Committee shall constitute a quorum, and all actions of the Committee at a meeting at which a quorum is present shall be taken by majority vote. Members may participate in meetings by telephone or video conference. The Committee may also act by the unanimous written consent of its members.

8.2 The members of the Committee shall elect a chairperson, and the chairperson shall appoint a secretary of the Committee, who may be one of the members of the Committee or the secretary or an assistant secretary of the Company. The secretary of the Committee shall prepare minutes of the meetings, maintain custody of copies of reports, information and data furnished to and used by the Committee, and generally assist the Committee in connection with preparation of agendas, notices of meetings and other matters.

8.3 The Committee shall meet in executive session, without management present, at each regularly scheduled meeting, and shall meet separately, periodically and not less than annually, with management, with the head of internal audit and with the independent auditor, in each case to discuss any matters that the Committee or any of those persons believes should be discussed privately.