

AUDIT COMMITTEE CHARTER

Purpose

The Board of Directors (the “Board”) of Cardinal Health, Inc. (the “Company”) has established an Audit Committee to assist the Board in monitoring (1) the integrity of the Company’s financial statements, (2) the qualifications, independence and performance of the Company’s independent auditor, (3) the Company’s internal audit function, and (4) the Company’s compliance with legal and regulatory requirements.

Consistent with this function, the Audit Committee should oversee compliance with the Company’s policies, procedures and practices and should provide an open avenue of communication among the independent auditor, financial and executive management, the internal audit department and the Board.

The Audit Committee shall oversee preparation of its report required by the rules of the Securities and Exchange Commission (the “Commission”) to be included in the Company’s annual proxy statement.

Committee Membership

The Audit Committee shall consist of no fewer than three members. The members of the Audit Committee shall meet the independence and experience requirements of the New York Stock Exchange (the “NYSE”) for directors and Audit Committee members, as determined by the Board. At least one member of the Audit Committee shall be an “audit committee financial expert” (as defined by the Commission), as determined by the Board. Except as expressly approved in accordance with NYSE rules, Audit Committee members shall not simultaneously serve on the audit committees of more than two other public companies.

The members of the Audit Committee shall be appointed and may be replaced by the Board. The Audit Committee may form and delegate authority to one or more subcommittees and may delegate authority to one or more designated members, when appropriate.

Meetings

The Audit Committee shall meet as often as it determines necessary but not less frequently than quarterly. The Audit Committee shall meet in separate executive sessions periodically with management, the Chief Financial Officer, the senior internal audit executive and the independent auditor, and shall have such other direct and independent interaction with such persons from time to time as the members of the Audit Committee deem appropriate. The Audit Committee may request any officer or other employee of the Company or the Company’s outside counsel or independent auditor to attend a meeting of the Audit Committee or to meet with any members of, or consultants to, the Audit Committee.

The majority of the members of the Audit Committee constitutes a quorum. The Audit Committee may act by a majority vote of the members present at a meeting of the Audit Committee at which a quorum exists, or by a writing or writings signed by all of its members without a meeting. Meetings may be held through any communications equipment if all persons participating can hear each other.

Committee Authority and Responsibilities

The Audit Committee shall have the sole authority to appoint, replace or retain the independent auditor (subject, if applicable, to shareholder ratification). The Audit Committee shall 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). The independent auditor shall report directly to the Audit Committee.

The Audit Committee shall pre-approve all audit services, internal control-related services and permitted non-audit services (including the range of fees and terms thereof) to be performed for the Company by its independent auditor, consistent with applicable rules and standards.

The Audit Committee shall have the authority, to the extent it deems necessary or appropriate, to conduct or authorize investigations into or studies of matters within the Audit Committee's scope of responsibilities, and to retain independent legal, accounting or other advisors, as it determines necessary or appropriate to carry out its duties. The Company shall provide appropriate funding, as determined by the Audit Committee, for payment of compensation to the independent auditor and to any advisors employed by the Audit Committee, as well as funding for the payment of ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

The Chair of the Audit Committee or his or her designee shall make regular reports to the Board on behalf of the Audit Committee. The Audit Committee shall annually review the Audit Committee's own performance and the adequacy of the Audit Committee Charter.

The Audit Committee, to the extent it deems necessary or appropriate, shall:

Financial Statement and Disclosure Matters

1. Meet to review and discuss with management and the independent auditor the annual audited financial statements, including the Company's specific disclosures made in Management's Discussion and Analysis of Financial Condition and Results of Operations, and recommend to the Board whether the audited financial statements should be included in the Company's Form 10-K.
2. Meet to review and discuss with management and the independent auditor the Company's quarterly financial statements, including the Company's specific disclosures made in Management's Discussion and Analysis of Financial Condition and Results of Operations and results of the independent auditor's review of the quarterly financial statements, prior to the filing of its Form 10-Q.

3. Review and discuss with management and the independent auditor any major issues as to the adequacy of the Company's internal controls, any special steps adopted in light of significant control deficiencies and the adequacy of disclosures about changes in internal control over financial reporting.
4. Review and discuss with management (including the senior internal audit executive) and the independent auditor the Company's internal controls report and the independent auditor's report on the effectiveness of the Company's internal controls prior to the filing of the Company's Form 10-K.
5. Review and discuss with the independent auditor (a) significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including any significant changes in the Company's selection or application of accounting principles, the Company's critical accounting policies and practices, and the quality of accounting judgments and estimates made by management, (b) any critical audit matters, any audit problems or difficulties encountered in the course of the audit work and management's response, any restrictions on the scope of activities or access to requested information, and any significant disagreements with management, (c) material issues on which the national office of the independent auditor was consulted by the Company's audit team, (d) all alternative treatments of financial information that the independent auditor has discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor, (e) the planning and staffing of the audit, (f) all other material written communications between the independent auditor and management, such as any management letter and any schedule of unadjusted differences, and (g) any other matters required to be discussed by the independent auditor under applicable auditing standards, Commission rules and professional standards.
6. Discuss with management (i) the Company's earnings press releases and (ii) the use of "*pro forma*" or "adjusted" non-GAAP financial measures.
7. Discuss with management the Company's policies and practices with respect to financial information and earnings guidance provided to analysts and rating agencies.
8. Discuss with management and the independent auditor the effect of regulatory and accounting initiatives, as well as off-balance sheet structures on the Company's financial statements.
9. Discuss with management and the independent auditor any correspondence with the Commission or other regulators or governmental agencies that raise material issues regarding the Company's financial statements or accounting policies.
10. Review disclosures made to the Audit Committee by the Company's Chief Executive Officer and Chief Financial Officer during their certification process for the Form 10-K and Form 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses and any fraud involving

management or other employees who have a significant role in the Company's internal controls.

11. Receive reports from management regarding the adequacy and effectiveness of the Company's disclosure controls and procedures, and review and approve the Disclosure Committee Charter.

Oversight of the Company's Relationship with the Independent Auditor

12. Before the engagement of an independent auditor and at least annually thereafter, review and evaluate the performance and qualifications of the independent auditor and present its conclusions to the Board with respect to the independent auditor, consider the independence of the auditor, and, consistent with the rules of the Public Company Accounting Oversight Board, obtain and review a report by the auditor describing any relationships between the auditor and the Company or individuals in financial reporting oversight roles at the Company that may reasonably be thought to bear on the auditor's independence and discuss with the auditor the potential effects of any such relationships on independence.
13. Interview and participate in the selection of, and thereafter periodically review and evaluate, the lead partner of the independent auditor team.
14. Obtain and review a report from the independent auditor at least annually regarding: (a) the independent auditor's internal quality-control procedures; (b) any material issues raised by the most recent internal quality-control review, or peer review, of the independent 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 independent auditor; and (c) any steps taken to address any such issues.
15. Oversee the rotation of the audit partners as required by law.
16. Set clear policies for the Company's hiring of employees or former employees of the independent auditor.

Oversight of the Company's Internal Audit Function

17. With respect to the senior internal audit executive, (1) annually evaluate his or her performance and approve his or her remuneration and (2) review and authorize his or her appointment and replacement.
18. Review summaries of significant reports to management prepared by the internal audit department and management's responses.
19. Discuss with management and the independent auditor the internal audit department's activities, organizational structure, staffing, qualifications, resources, budget, expenses, and performance and effectiveness as well as the "essential conditions" as described in the Internal Audit Standards, which enable effective internal audit function.

20. Review the internal audit department's audit plan no less frequently than annually and review significant updates to the audit plan on an on-going basis.
21. Annually review the results of the Internal Audit Department's quality assurance and improvement program.
22. Annually review and approve the Internal Audit Department Charter and discuss with the senior internal audit executive and other members of management, as appropriate, topics to consider for inclusion therein.

Other Matters

23. Discuss with management the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures, including the Company's financial risk assessment and financial risk management policies, and discuss guidelines and policies that govern the process by which risk assessment and management is undertaken.
24. At least annually, review and approve the Company's decision to enter into swaps and other derivative transactions that are exempt from exchange-execution and clearance under "end-user exception" regulations established by the Commodity Futures Trading Commission, and review and discuss with management applicable Company policies governing the Company's use of swaps subject to such end-user exception.
25. Discuss with the independent auditor any potential concerns that have been identified under Section 10A(b) of the Securities Exchange Act of 1934, as amended.
26. In coordination with the Board's Risk Oversight Committee, establish procedures for the receipt, retention and treatment of complaints received by the Company regarding, among other things, accounting, internal accounting controls or auditing matters (including that the result of these procedures may result in certain complaints being referred to the Risk Oversight Committee or other committee of the Board), and for the confidential, anonymous submission by employees of concerns regarding, among other things, questionable accounting or auditing matters or other related matters including a process that allows for direct communication to the Audit Committee or their designee of any such issues, and review these procedures at least annually.
27. Discuss with the Company's internal counsel legal matters that may have a material impact on the financial statements or the Company's compliance policies and internal controls related to accounting, audit or financial disclosures.
28. Establish policies and procedures for the review, approval and ratification of related person transactions under applicable securities laws, and review and consider whether to approve or ratify any such related person transactions in accordance with these policies and procedures.

29. Oversee the Company's compliance with legal and regulatory requirements in coordination with the Board's Risk Oversight Committee, except that the Audit Committee shall be solely responsible for legal and regulatory compliance with respect to audit, accounting and financial disclosure matters and related internal controls.

Limitation of Audit Committee's Role

While the Audit Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Audit Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with GAAP, applicable rules and regulations. These matters are the responsibilities of management and the independent auditor.

Revised: November 5, 2025