Dated April 15, 2026

NRC HEALTH

CHARTER OF THE AUDIT COMMITTEE

I. PURPOSE

The primary functions of the Audit Committee (the "Committee") are to assist the Board of Directors (the "Board") in fulfilling its oversight responsibilities by (a) overseeing the Company's systems of internal controls regarding finance, accounting, legal compliance and ethics that management and the Board have established, (b) overseeing the Company's accounting and financial reporting processes and the audits of the financial statements of the Company, (c) monitoring the independence of any 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 through (i) ensuring the Company's receipt from the independent accountant of a formal written statement delineating all relationships between the auditor and the Company, and (ii) actively engaging in a dialogue with the independent accountant with respect to any disclosed relationships or services that may impact the objectivity and independence of the accountant, and (d) assisting the Board in its oversight of the independence of the independent accountant. Consistent with these functions, the Committee should encourage continuous improvement of, and should foster adherence to, the Company's policies, procedures and practices at all levels. The Committee's primary duties and responsibilities are to:

- Serve as an independent and objective party to monitor the Company's financial reporting process and internal control system.
- Review and appraise the audit efforts of the Company's independent accountants and internal auditor.
- Provide an open avenue of communication among the independent accountants, financial and senior management, and the Board.
- Prepare the report of the Audit Committee required by the Securities and Exchange Commission ("SEC") to be included in the Company's proxy statement for its annual meeting of shareholders.

The Committee will primarily fulfill these responsibilities by carrying out the activities enumerated in Sections IV through VII of this Charter.

II. COMPOSITION

The Committee shall be comprised of three or more members as determined by the Board, each of whom shall meet the independence and experience requirements of applicable law, including the rules of The Nasdaq Stock Market LLC ("Nasdaq"), and Rule 10A-3 of the Securities Exchange Act of 1934, as amended. All members of the Committee shall be able to read and understand fundamental financial statements, and at least one member of the Committee shall be an "audit committee financial expert" as defined by the SEC and have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in the member's financial sophistication, as required by the rules of Nasdaq or SEC. In addition, no member shall 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.

The members of the Committee shall be elected by the Board annually or as necessary to fill vacancies. Unless a Chair is elected by the full Board, the members of the Committee may designate a Chair by majority vote of the full Committee membership. Each member shall serve until his or her successor is duly elected and qualified or until such member's earlier resignation or removal. Any member of the Committee may be removed, with or without cause, by a majority vote of the Board.

III. MEETINGS

The Committee shall meet at least as frequently as circumstances dictate and shall periodically meet in executive session without management. Any member of the Committee may call meetings of the Committee.

As part of its job to foster open communication, the Committee should meet periodically with management, the independent accountants and the internal auditor in separate sessions, if requested, to discuss any matters that the Committee or each of these groups believe should be discussed privately.

The Committee may request any officer or employee of the Company, the Company's or the Committee's outside counsel, independent accountants or internal auditor, or other consultants and advisors to attend a meeting of the Committee or to meet with any members of the Committee.

IV. RESPONSIBILITIES AND DUTIES

To fulfill its responsibilities and duties, the Committee shall:

Documents/Reports Review

1. Review and, if appropriate, update this Charter at least annually and as conditions dictate and cause a reference to this Charter to be included in the Company's proxy statement in accordance with SEC rules.

2. Review and discuss with management and the Company's independent accountants the Company's annual audited financial statements and the independent accountants' report thereon, including disclosures made in management's discussion and analysis, contained in the Company's Form 10-K and annual report to shareholders prior to the filing or distribution thereof. As part of the review process, the Committee will recommend to the Board whether the annual audited financial statements should be included in the Company's Annual Report on Form 10-K.

3. Review and discuss with management and the independent accountants the Company's Quarterly Reports on Form 10-Q, prior to their filing, including disclosures made in management's discussion and analysis, as well as the results of the independent accountants' review of the quarterly financial statements.

4. In consultation with the management, the independent accountants and internal auditor, consider the integrity of the Company's financial reporting processes and controls. Discuss significant financial risk exposures and the steps management has taken to monitor, control and report such exposures, including the Company's risk assessment and risk management

policies. Review significant findings and recommendations prepared by the independent accountants and internal auditor together with management's responses.

5. Discuss with management, the independent accountants and internal auditor significant financial reporting issues, judgments, and estimates made in connection with the preparation of the Company's financial statements and any major issues regarding accounting principles and financial statement presentation, including any significant changes in the Company's selection or application of accounting principles, any major issues as to the adequacy of the Company's internal controls, any special audit steps adopted in light of significant internal control deficiencies and any significant adjustments.

6. Review with the internal auditor and approve the internal audit scope and plan of the internal auditor and all major changes to the plan.

7. Review and discuss with the internal auditor the scope, progress and results of executing the internal audit plan.

Independent Accountants

8. Possess and exercise full authority and direct responsibility for the appointment, compensation, terms of engagement, including retention and termination, and oversight of the work of the Company's independent accountants (including resolution of disagreements between management and the independent accountants regarding financial reporting) for the purpose of preparing or issuing an audit report or related work. The independent accountants shall report directly to the Committee.

9. Preapprove all audit services and permitted non-audit services (including the fees and terms thereof) to be performed for the Company by its independent accountants, subject to the de minimis exception for non-audit services allowed by law which are approved by the Committee prior to the completion of the audit. The Chair or the Chair's designee on the Committee may grant preapprovals of audit and permitted non-audit services, provided that such preapprovals shall be presented to the full Committee at its next scheduled meeting.

10. On an annual basis, obtain from the independent accountants the written disclosures and the letter required by applicable requirements of the Public Company Accounting Oversight Board regarding the independent accounts' communications with the Committee concerning independence. The Committee shall review and discuss the contents of the written disclosures and the letter and other independence matters, including partner rotation, with the independent accountants and assess their independence.

11. Set clear policies for the hiring by the Company of employees or former employees of the independent accountants who participated in any capacity in the audit of the Company.

12. Review with the independent accountants the audit scope and plan of the independent accountants.

13. Engage in a dialogue with the independent accountants with respect to any matters required to be discussed by the Public Company Accounting Oversight Board, the SEC, or as may otherwise be required to be discussed with the independent accountants.

14. Obtain and review an annual report from the independent accountants describing (i) the independent accountants' internal quality control procedures and (ii) any material issues raised by the recent internal quality control review, peer review, or Public Company Accounting Oversight Board review, of the independent accountants, 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 accountants, and steps taken to deal with any such issues.

15. Review the experience and qualifications of the senior members of the independent accountant team.

16. Review the qualifications, independence, performance, and fees of the independent accountants on an annual basis, including a review and evaluation of the lead partner of the independent accountants.

Internal Audit

17. On an annual basis review the reporting relationship, activities, credentials and performance of the internal auditor.

18. Review and concur in the appointment, replacement, reassignment or dismissal of the internal auditor.

Financial Reporting Processes

19. In consultation with the independent accountants, review the integrity of the Company's financial reporting processes.

20. Consider the independent accountants' judgments about the quality and appropriateness of the Company's accounting principles as applied in its financial reporting.

21. Consider and approve, if appropriate, significant changes to the Company's auditing and accounting principles and practices as suggested by the independent accountants and management.

V. CONTINUOUS ACTIVITIES - GENERAL

1. Provide an open avenue of communication between the independent accountants and the Board.

2. Provide an open avenue of communication between the internal auditor and the Board.

3. Inquire of management, the independent accountants and the internal auditor about significant risks and exposures, including risks and exposures relating to data privacy, information security, and cybersecurity, and assess the steps management has taken to minimize such risks and exposures.

4. Make recommendations to the Board, as and when appropriate, as to the scope, direction, investment levels, and execution of the Company's data privacy, information security and cybersecurity initiatives.

5. Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting control or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

6. Approve all related party transactions to the extent required by the rules of Nasdaq.

7. Oversee the interpretation and enforcement of the Code of Business Conduct and Ethics.

8. Perform such other duties as the Board may assign, or as may be imposed by law or by rule or regulation.

VI. CONTINUOUS ACTIVITIES - REPORTING SPECIFIC POLICIES

1. Advise financial management, the independent accountants and internal auditors they are expected to provide a timely analysis of significant current financial reporting issues and practices.

2. The Committee shall receive and review reports from the independent accountants regarding:

   a. All critical accounting policies and practices to be used in the audit;

   b. All alternative treatments of financial information within Generally Accepted Accounting Principles that have been discussed with management of the Company, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent accountants;

   c. Other material written communications between the independent accountants and management of the Company, such as any management letter or schedule of unadjusted differences.

3. The Committee shall review disclosures made to the Committee by the Company's chief executive officer and chief financial officer, or equivalent, during their certification process for the Annual Report on Form 10-K and the Quarterly Reports on Form 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving management or other employees who have a significant role in the Company's internal controls or financial reporting.

4. The Committee shall report regularly to the Board (a) following meetings of the Committee, (b) with respect to such other matters as are relevant to the Committee's discharge of its responsibilities and (c) with respect to such recommendations as the Committee may deem appropriate. The report to the Board may take the form of an oral report by the Committee's Chair or any other member of the Committee designated by the Committee to make such report.

5. The Committee shall maintain minutes or other records of meetings and activities of the Committee.

6. The Committee or its Chair shall review the Company's earnings releases, including the use of non-GAAP financial measures, prior to disclosure.

VII. SCHEDULED ACTIVITIES

1. Review with management and the independent accountants the results of annual audits and related comments deemed appropriate including:

    a. Any significant changes required in the independent accountants' audit plans.

    b. Any difficulties or disputes with management encountered during the course of the audit.

    c. Other matters related to the conduct of the audit which are to be communicated to the Committee under the auditing standards of the Public Company Accounting Oversight Board.

2. Prepare and approve an annual report of the Committee to be included in the Company's proxy statement for its annual meeting of shareholders.

3. Review with management and the internal auditor the results of monthly audits and related comments deemed appropriate including:

    a. Any significant changes required in the internal auditor's audit plans.

    b. Any difficulties or disputes with management encountered during the course of the audits.

VIII. OUTSIDE ADVISORS AND FUNDING

1. The Committee shall have the authority to retain additional legal, accounting or other advisers, as it deems necessary to advise the Committee.

2. The Company shall provide appropriate funding, as determined by the Committee, for payment of compensation to the independent accountants for the purpose of rendering or issuing an audit report or performing other audit, review, or attestation services for the Company, to any advisers employed by the Committee, and ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.