

EIGER BIOPHARMACEUTICALS, INC.

CHARTER OF THE AUDIT COMMITTEE

PURPOSE AND POLICY

The purpose of the Audit Committee (the “*Committee*”) of the Board of Directors (the “*Board*”) of Eiger BioPharmaceuticals, Inc. (the “*Company*”) is to help the Board in fulfilling the Board’s oversight responsibilities with respect to the Company’s corporate accounting and financial reporting processes, identifying for the Board significant areas of risk, systems of internal control over financial reporting, and audits of financial statements, as well as the quality and integrity of the Company’s financial statements and reports and the selection, engagement terms, fees, qualifications, independence and performance of the firm or firms of registered independent accountants engaged as the Company’s independent outside auditors for the purpose of preparing or issuing an audit report or performing other audit, review or attest services (the “*Auditors*”). The Committee shall also provide oversight assistance in connection with the Company’s legal, regulatory and related-person compliance programs as established by management and the Board. The operation of the Committee shall be subject to the Bylaws of the Company as in effect from time to time and Section 141 of the Delaware General Corporation Law and provide regular reports and information to the Board with respect to material issues.

The policy of the Committee, in discharging these obligations, shall be to maintain and foster an open avenue of communication among the Committee, the Auditors and the Company’s financial management.

COMPOSITION

The Committee shall consist of at least three members of the Board, each of whom shall satisfy the independence and financial literacy requirements of The Nasdaq Stock Market (“*Nasdaq*”), and the independence and financial expert requirements of the Securities and Exchange Commission (the “*SEC*”) applicable to Committee members as in effect from time to time. At least one member shall satisfy the applicable Nasdaq and SEC financial sophistication requirements as in effect from time to time. The members of the Committee shall be appointed by and serve at the discretion of the Board. Vacancies occurring on the Committee shall be filled by the Board. The Chairman of the Committee shall be appointed by the Board, or if none is designated by the Board, then as elected by the Committee.

MEETINGS

The Committee shall hold such regular or special meetings as its members shall deem necessary or appropriate, provided, however, the Committee will meet at least quarterly, but may meet more frequently if its members deem doing so necessary or appropriate. The Committee will determine where and when to meet and provide this schedule in advance to the Board. The Chairman of the Committee shall report to the Board from time to time, or whenever so requested by the Board. Minutes of each meeting of the Committee shall be

prepared and distributed to the Board and the Secretary of the Company promptly after each meeting. The Committee may act by unanimous written consent; when it does so, those actions will be filed in the minute book.

AUTHORITY

The Committee shall have authority to appoint, determine compensation for, and at the expense of the Company, retain and oversee the Auditors as set forth in Section 10A(m)(2) of the Securities Exchange Act of 1934, as amended, and the rules thereunder and otherwise to fulfill its responsibilities under this charter. The Committee shall also have authority to retain and determine compensation for, at the expense of the Company, special legal, accounting or other advisors or consultants as it deems necessary or appropriate in the performance of its duties. The Committee's authority includes the authorization to pay, at the expense of the Company, ordinary administrative expenses that, as determined by the Committee, are necessary or appropriate in carrying out its duties. The Committee shall have full access to all books, records, facilities and personnel of the Company as deemed necessary or appropriate by any member of the Committee in the discharge of their responsibilities hereunder. The Committee shall have authority to require that any of the Company's personnel, counsel, accountants (including the Auditors) or advisor to the Company attend any meeting of the Committee or meet with any member of the Committee or any of its special legal, accounting or other advisors and consultants. The approval of this charter by the Board is a delegation of authority to the Committee with respect to the responsibilities set forth herein.

RESPONSIBILITIES

The Committee shall oversee the Company's financial reporting and publication process on behalf of the Board, and shall have direct responsibility for the appointment, compensation, retention and oversight of the work of the Auditors and any other registered independent registered public accounting firm engaged for the purpose of performing other review or attest services for the Company. The Auditors and each such other independent registered public accounting firm shall report directly and be accountable to the Committee. The Committee's functions and procedures should remain flexible to address most effectively changing circumstances. To implement the Committee's purpose and policy, the Committee shall be charged with the following responsibilities:

1. *Evaluation and Retention of Auditors.* To evaluate the performance of the Auditors, including the lead partner, to assess their qualifications and to determine whether to retain or to terminate the existing Auditors or to appoint and engage a different independent registered public accounting firm for the ensuing year.

2. *Communication Prior to Engagement.* Prior to engagement of any prospective Auditors, to review a written disclosure by the prospective Auditors of all relationships between the prospective Auditors, or their affiliates, and the Company, or persons in financial oversight roles at the Company, that may reasonably be thought to bear on independence, and to discuss with the prospective Auditors the potential effects of such relationships on the independence of the prospective Auditors, consistent with the rules of the Public Company

Accounting Oversight Board (United States) (the “**PCAOB**”).

3. Approval of Audit Engagements. To determine and approve engagements of the Auditors, prior to commencement of such engagements, to perform all proposed audit, review and attest services, including the scope of and plans for the audit, the adequacy of staffing, the compensation to be paid, at the Company’s expense, to the Auditors, which approval may be pursuant to preapproval policies and procedures established by the Committee consistent with applicable laws and rules, including the delegation of preapproval authority to one or more Committee members so long as any such preapproval decisions are presented to the full Committee at the next scheduled meeting.

4. Approval of Non-Audit Services. To determine and approve engagements of the Auditors, prior to commencement of such engagements (unless in compliance with exceptions available under applicable laws and rules related to immaterial aggregate amounts of services), to perform any proposed permissible non-audit services, including the scope of the service and the compensation to be paid therefor, which approval may be pursuant to preapproval policies and procedures established by the Committee consistent with applicable laws and rules, including the delegation of preapproval authority to one or more Committee members so long as any such preapproval decisions are presented to the full Committee at the next scheduled meeting.

5. Audit Partner and Auditor Rotation. To monitor the rotation of the partners of the Auditors on the Company’s audit engagement team as required by applicable laws and rules and to consider periodically whether, to the extent advisable and appropriate, to rotate the independent registered public accounting firm.

6. Auditor Conflicts. Prior to engagement of any Auditors, and at least annually thereafter, consistent with the rules of the PCAOB, to receive and review written statements from the Auditors delineating all relationships between the Auditors, or their affiliates, and the Company or persons in financial oversight roles at the Company that may reasonably be thought to bear on independence and a letter from the Auditors affirming their independence, to consider and discuss with the Auditors any potential effects of any such relationships on the independence of the Auditors as well as any compensation or services that could affect the Auditors’ objectivity and independence, and to assess and to otherwise take appropriate action to oversee the independence of the Auditors in accordance with the rules of the PCAOB.

7. Former Employees of Auditors. To consider and, if deemed appropriate, adopt a policy regarding Committee preapproval of employment by the Company of individuals employed or formerly employed by the Auditors and engaged on the Company’s account.

8. Audited Financial Statements Review. To review, upon completion of the audit, the financial statements proposed to be included in the Company’s Registration Statements and Annual Report on Form 10-K to be filed with the SEC and to recommend whether or not such financial statements should be so included.

9. Annual Audit Review. To review and discuss with management and the

Auditors, the results of the annual audit, including the Auditors' assessment of the quality, not just acceptability, of the Company's accounting principles and practices, the Auditors' views about qualitative aspects of the Company's significant accounting practices, the reasonableness of significant judgments and estimates (including material changes in estimates), all known and likely misstatements identified during the audit other than those the Auditors believe to be trivial), any material audit adjustments proposed by the Auditors and any adjustments proposed but not recorded, the adequacy of the disclosures in the financial statements and any other matters required to be communicated to the Committee by the Auditors under generally accepted auditing standards, including the standards of the PCAOB, as appropriate. To review and discuss with the Auditors any issues or relationships disclosed in such report that, in the judgment of the Committee, may have an impact on the competence or independence of the Auditors.

10. *Quarterly Results.* To review and discuss with management and the Auditors, as appropriate, the results of the Auditors' review of the Company's quarterly financial statements, prior to public disclosure of quarterly financial information, if practicable, or filing with the SEC of the Company's Quarterly Report on Form 10-Q, and any other matters required to be communicated to the Committee by the Auditors under generally accepted auditing standards, including standards of the PCAOB, as appropriate.

11. *Critical Audit Matters.* Review and discuss with the Auditors any critical audit matter ("*CAM*") addressed in the audit of the Company's financial statements and the relevant financial statement accounts and disclosures that relate to each CAM.

12. *Management's Discussion and Analysis.* To review and discuss with management and the Auditors, as appropriate, the Company's disclosures contained under the caption "Management's Discussion and Analysis of Financial Condition and Results of Operations" in its periodic reports to be filed with the SEC.

13. *Press Releases.* To review and discuss with management and the Auditors, as appropriate, earnings press releases, and press releases containing information relating to material financial developments and earnings and other guidance provided to analysts and ratings agencies, which discussions may be general discussions with respect to the type of information to be disclosed or the type of presentation to be made. The Chair of the Committee may represent the entire Committee for purposes of such discussions.

14. *Accounting Principles and Policies.* To review and discuss with management and the Auditors, as appropriate, significant issues that arise regarding accounting principles and financial statements presentation, including critical accounting policies and practices, alternative accounting policies available under generally accepted accounting principles ("*GAAP*") related to material items discussed with management, the potential impact on the Company's financial statements of off-balance sheet structures and any other significant reporting issues and judgments, and significant regulatory, legal and accounting initiatives or developments that may have a material impact on the Company's financial statements.

15. *Risk Assessment and Management.* To review and discuss with management

and the Auditors, as appropriate, the Company's guidelines and policies with respect to risk assessment and risk management, including the Company's major financial risk exposures and the steps taken by management to monitor and control these exposures.

16. *Management Cooperation with Audit.* To evaluate the cooperation received by the Auditors during their audit examination, including a review with the Auditors of any significant difficulties with the audit or any restrictions on the scope of their activities or access to required records, data and information, significant disagreements with management and management's response, if any.

17. *Management Letters.* To review and discuss with the Auditors and, if appropriate, management, any management or internal control letter issued or, to the extent practicable, proposed to be issued by the Auditors and management's response, if any, to such letter, as well as any additional material written communications between the Auditors and management.

18. *National Office Communications.* To review and discuss with the Auditors, as appropriate, communications between the audit team and the firm's national office with respect to accounting or auditing issues presented by the engagement.

19. *Disagreements Between Auditors and Management.* To review with management and the Auditors or any other independent registered public accounting firm engaged to perform review or attest services any material conflicts or disagreements between management and the Auditors or such other firm, whether or not resolved, regarding financial reporting, accounting practices or policies or other matters, that individually or in the aggregate could be significant to the Company's financial statements or the Auditors' report, and attempt to resolve any conflicts or disagreements regarding financial reporting.

20. *Internal Control Over Financial Reporting.* To confer with management and the Auditors, as appropriate, regarding the scope, adequacy and effectiveness of internal control over financial reporting including significant deficiencies or material weaknesses identified by the Company's Auditors. To review with the management and the Auditors any fraud, whether or not material, that includes management or other employees who have any significant role in the Company's internal control over financial reporting and any significant changes in internal controls or other factors that could significantly affect internal controls, including any corrective actions in regard to significant deficiencies or material weaknesses.

21. *Separate Sessions.* Periodically, to meet in separate sessions with the Auditors, as appropriate, and management to discuss any matters that the Committee, the Auditors or management believe should be discussed privately with the Committee.

22. *Correspondence with Regulators.* To consider and review with management, the Auditors, outside counsel, as appropriate, and, in the judgment of the Committee, such special counsel, separate accounting firm and other consultants and advisors as the Committee deems appropriate, any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding the Company's financial statements or

accounting policies and practices.

23. *Complaint Procedures.* To establish procedures, when and as required by applicable laws and rules, for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and the confidential and anonymous submission by employees of concerns regarding questionable accounting or auditing matters, and to establish such procedures as the Committee may deem appropriate for the receipt, retention and treatment of complaints received by the Company with respect to any other matters that may be directed to the Committee for review and assessment.

24. *Code of Business Conduct and Ethics.* To periodically review Company policy statements to determine their adherence to the Company's Code of Business Conduct and Ethics, as amended from time to time (the "**Code**"), and consider any request by directors or executive officers of the Company for a waiver from the Code.

25. *Ethical Compliance; Compliance with Legal and Regulatory Requirements.* To review reports from management and the Auditors regarding the adequacy and effectiveness of the Company's procedures to monitor and ensure compliance with its legal and regulatory responsibilities, including the Company's disclosure controls and procedures, as well as the Code, and regarding legal matters and compliance with legal and regulatory requirements that may have a material effect on the Company's business, financial statements or compliance policies, including any material reports or inquiries from regulatory or governmental agencies.

26. *Regulatory and Accounting Initiatives.* To review with counsel, the Auditors, and/or management, as appropriate, any significant regulatory or other legal or accounting initiatives or matters that may have a material impact on the Company's financial statements, or compliance programs and policies if, in the judgment of the Committee, such review is necessary or appropriate.

27. *Engagement of Registered Public Accounting Firms.* To determine and approve engagements of any registered public accounting firm (in addition to the Auditors), prior to commencement of such engagements, to perform any other review or attest service, including the compensation to be paid to such firm and the negotiation and execution, on behalf of the Company, of such firm's engagement letter, which approval may be pursuant to preapproval policies and procedures, including the delegation of preapproval authority to one or more Committee members, so long as any such preapproval decisions are made, and presented to the Committee, in accordance with such policies and procedures.

28. *Related-Person Transactions.* To review and provide oversight of related-person transactions in accordance with the Company's Related-Person Transactions Policy.

29. *Compliance Oversight.* Review periodically with the Company's chief legal officer, or appropriate delegates, the Company's compliance with legal and regulatory requirements.

30. *Investment Policy.* To review, on a periodic basis, as appropriate, the

Company's investment policy and recommend to the Board any changes to the investment policy.

31. *Investigations.* To investigate any matter brought to the attention of the Committee within the scope of its duties if, in the judgment of the Committee, such investigation is necessary or appropriate. To review periodically with management and the Committee all complaints received by the Company regarding accounting, internal controls or auditing matters.

32. *Committee Report.* To prepare the report required by the rules of the SEC to be included in the Company's annual proxy statement or annual report, as applicable.

33. *Insurance Coverage.* The Committee shall review and approve appropriate insurance coverage for the Company's risks (but excluding compensation and benefits related insurance) as well as the Company's directors and executive officers.

34. *Charter Review.* To review and assess the adequacy of this charter annually and recommend any proposed changes to the Board for approval.

35. *Report to Board.* To report to the Board with respect to material issues that arise regarding the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance or independence of the Auditors or such other matters as the Committee deems appropriate from time to time or whenever it shall be called upon to do so.

36. *Annual Committee Evaluation.* To conduct an annual evaluation of the performance of the Committee.

37. *Auditor Communications.* At least annually, to discuss with the Auditors the matters required to be discussed by Auditing Standard 1301, Communications with Audit Committees, as adopted by the PCAOB (including any successor rule adopted by the PCAOB).

38. *General Authority.* To perform such other functions and to have such powers as may be necessary or appropriate in the efficient and lawful discharge of the foregoing.

It shall be the responsibility of management to prepare the Company's financial statements and periodic reports and the responsibility of the Auditors to audit those financial statements. These functions shall not be the responsibility of the Committee, nor shall it be the Committee's responsibility to ensure that the financial statements or periodic reports are complete and accurate, conform to GAAP or otherwise comply with applicable laws.

The Committee shall have authority to retain such outside counsel, experts and other consultants and advisors as the Committee may deem appropriate in its sole discretion. The Committee shall have sole authority to approve related fees and retention terms. The Committee shall receive appropriate funding from the Company, as determined by the Committee, for any expense related to any external advisors and for the ordinary

administrative expenses of the Committee.

The Committee shall have full access to Company books, records and facilities.

The Committee shall have the authority to delegate any of its responsibilities to subcommittees as the Committee may deem appropriate in its sole discretion.

Last Amended: October 31, 2022