CHARTER OF THE AUDIT COMMITTEE

OF THE BOARD OF DIRECTORS OF

IMMUNITYBIO, INC.

(As amended and restated on July 29, 2026)

PURPOSE

The purpose of the Audit Committee (the "**Committee**") is to assist the Board of Directors (the "**Board**") of ImmunityBio, Inc. (the "**Company**") in fulfilling its responsibilities for overseeing:

- The Company's accounting and financial reporting processes and internal control over financial reporting, as well as the audit and integrity of the Company's financial statements.
- The qualifications, independence and performance of the Company's independent registered public accounting firm (the "**independent auditor**").
- The Company's compliance with applicable law (including U.S. federal securities laws and other legal and regulatory requirements).
- Risk assessment and risk management.
- Such other matters as provided in this charter.

COMPOSITION

1. Membership and Appointment. The Audit Committee shall consist of at least three (3) members of the Board. Members of the Audit Committee shall be appointed by the Board and may be removed by the Board in its discretion.

2. Qualifications. Members of the Audit Committee must meet the following criteria as well as any additional criteria required by applicable law or the rules and regulations of the U.S. Securities and Exchange Commission (the "**SEC**") or the securities exchange on which the Company's securities are listed (the "**Exchange Rules**") and such other qualification as are established by the Board from time to time; provided, however, that the Company may avail of itself of any applicable exemptions under the Exchange Rules:

   - Each member of the Audit Committee shall meet the independence standards established by the SEC and the Exchange Rules, and will also satisfy the enhanced independence requirements for members of the audit committee under the Exchange Rules. The determination of independence will be made by the Board.
   - Each member of the Audit Committee shall be financially literate (as determined by the Board in its business judgment in accordance with applicable law) and shall have a practical knowledge of finance and accounting and the ability to read and understand financial statements, in each case either from the time of such member's appointment to the Audit Committee or within a reasonable period of time after appointment to the Audit Committee.
   - At least one member of the Audit Committee will be an "audit committee financial expert," as that term is defined in Item 407(d)(5)(ii) of Regulation S-K and the rules and regulations of the Nasdaq Global Select Market. An audit committee financial expert is not required to be the chairperson of the

Committee.

- At least one member of the Audit Committee must have past employment experience in finance or accounting, requisite professional certification in accounting or other comparable experience or background that leads to financial sophistication. A person who satisfies the definition of "audit committee financial expert" will also be presumed to have the requisite financial sophistication.

- No member of the Committee shall have participated in the preparation of the financial statements of the Company or any of its current subsidiaries at any time during the prior three (3) years.

3. Chairperson. The Board may designate a chairperson of the Committee. In the absence of that designation, the Committee may designate a chairperson by majority vote of the Committee members.

RESPONSIBILITIES

The following are the principal recurring responsibilities of the Committee. The Committee may perform such other functions as are consistent with its purpose and applicable law, rules and regulations or as the Board may request.

1. Select and Hire the Independent Auditor. The Committee shall be directly responsible for appointing, compensating, retaining, overseeing and, where appropriate, replacing any independent auditor engaged by the Company to prepare or issue an audit report or perform any other audit, review or attestation services for the Company. The independent auditor will report directly to the Committee and be ultimately accountable to the Board. The Committee has sole authority to approve the hiring and discharging of the independent auditor, all audit engagement fees and terms and all permissible non-audit engagements with the independent auditor.

2. Supervise and Evaluate the Independent Auditor. The Committee will:

   - Oversee and, at least annually, evaluate the work of the independent auditor or 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, which evaluation shall include a review and evaluation of the lead partner of the independent auditor. The Committee shall review, in consultation with the independent auditor, the annual audit plan and scope of audit activities.

   - At least annually, obtain and review a report by the independent auditor that describes (i) the independent auditor's internal quality control review procedures, and (ii) 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, regarding any independent audit performed by the independent auditor, and any steps taken to deal with any such issues.

3. Evaluate the Independence of the Independent Auditor. The Committee will:

   - Review and discuss with the independent auditor the written independence disclosures required by the applicable requirements of the Public Company Accounting Oversight Board or other regulatory body.

   - Review and discuss with the independent auditor at least annually any relationships or services (including permissible non-audit services) that may affect its objectivity and independence.

   - Review the rotation of the independent auditor's lead audit and concurring partners and the rotation of other audit partners, with applicable time-out periods, in accordance with applicable law.

   - Take appropriate action to oversee the independence of the independent auditor.

4. Approve Audit and Non-Audit Services and Fees. The Committee shall (i) review and approve, in advance, the scope and plans for the audits and the audit fees and (ii) approve in advance (or, where permitted under the rules and regulations of the SEC, subsequently) all non-audit and tax services to be performed by the independent auditor that are not otherwise prohibited by law or regulations and any associated fees. The Committee shall also approve all audit and permitted non-audit and tax services that may be provided by other registered public accounting firms. The Committee may, in accordance with applicable law, establish pre-approval policies and procedures for the engagement of independent accountants and any other registered public accounting firm to render services to the Company, including, but not limited to, policies that would allow the delegation of pre-approval authority to one or more members of the Committee.

5. Review Financial Statements. The Committee shall review and discuss the following with management, the internal auditors, if applicable, and the independent auditor, as applicable:

- The scope and timing of the annual audit of the Company's financial statements.
- The Company's annual audited and quarterly unaudited financial statements and Annual and Quarterly Reports on SEC Forms 10-K and 10-Q, including the disclosures in "Management's Discussion and Analysis of Financial Condition and Results of Operations", and recommend to the Board whether the audited financial statements and "Management's Discussion and Analysis of Financial Condition and Results of Operations" should be included in the Company's SEC Form 10-K.
- The results of the independent audit and the quarterly reviews of the Company's financial statements, and the independent auditor's opinion on the audited financial statements.
- The reports and certifications regarding internal control over financial reporting and disclosure controls and procedures.
- Major issues regarding accounting principles and financial statement presentation, including any significant changes in the Company's selection or application of accounting principles.
- Analyses prepared by management or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements.
- The effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the Company's financial statements.
- Any significant changes required or taken in the audit plan as a result of any material control deficiency.
- Any problems or difficulties the independent auditor encountered in the course of its audit work, including any restrictions on the scope of the auditor's activities or on access to requested information, and management's response.
- Any significant disagreements between management and the independent auditor.

6. Reports and Communications from the Independent Auditor. The Committee shall review and discuss reports from the independent auditor concerning the following:

- Critical accounting policies and practices to be used by the Company.
- Alternative treatments of financial information within Generally Accepted Accounting Principles ("**GAAP**") that the auditor has discussed with management, ramifications of the use of these alternative disclosures and treatments, and the treatment preferred by the independent auditor if

different from that used by management.

- Any material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences.

- Any matters required to be communicated to the Committee under generally accepted auditing standards and other legal or regulatory requirements.

7. Audit Committee Report. The Committee will prepare the report of the Audit Committee that SEC rules require to be included in the Company's annual proxy statement.

8. Earnings Press Releases and Earnings Guidance. The Committee will review, in general, earnings press releases (including any use of pro forma or other non-GAAP information), and review and discuss with management and the independent auditors policies with respect to earnings press releases, financial information and earnings guidance provided to the public, analysts and ratings agencies.

9. Internal Controls. The Committee shall as appropriate review and discuss with management, the internal auditors, if applicable, and the independent auditor the adequacy and effectiveness of the Company's internal controls, including any changes, significant deficiencies or material weaknesses in those controls reported by the independent auditor, the internal auditors, if applicable, or management and any special audit steps adopted in light of any material control deficiencies, and any fraud, whether or not material, that involves management or other Company employees who have a significant role in the Company's internal controls.

10. Disclosure Controls and Procedures. The Committee shall receive a quarterly report from the Disclosure Committee regarding the adequacy of the Company's Disclosure Controls and the Disclosure Committee's effectiveness, activities, and recommendations. The Committee Chair shall also meet with the Disclosure Committee Chair, as deemed appropriate by the Committee Chair or Disclosure Chair, to discuss the adequacy and effectiveness of the Company's Disclosure Controls.

11. Legal and Regulatory Compliance. The Committee shall:

- Review and discuss with management, the internal auditors, if applicable, and the independent auditor (i) the overall adequacy and effectiveness of the Company's legal, regulatory and ethical compliance programs, including the Company's Code of Business Conduct and Ethics, compliance with anti-bribery and anti-corruption laws and regulations, and compliance with export control regulations and (ii) reports regarding compliance with applicable laws, regulations and internal compliance programs.

- Discuss with management and the independent auditor any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding the Company's financial statements or accounting policies.

- Discuss with the Company's senior legal officer any legal matters that may have a material impact on the financial statements or the Company's compliance procedures.

12. Complaints. The Committee shall establish and oversee procedures for the receipt, retention and treatment of complaints on accounting, internal accounting controls or audit matters, as well as for confidential and anonymous submissions by the Company's employees of concerns regarding questionable accounting or auditing matters.

13. Risk Assessment and Risk Management. The Committee shall review and discuss with management, the internal auditors, if applicable, and the independent auditor the Company's major risk exposures (whether financial, operating or otherwise) and the steps management has taken to monitor, control and report those exposures, including the Company's guidelines and procedures to govern the process by which risk assessment and risk management are handled.

14. Hiring of Auditor Personnel. The Committee shall set hiring policies with regard to employees and former employees of the independent auditor and oversee compliance with such policies.

15. Committee Charter Review. The Committee shall review and reassess, at least annually, the adequacy of this charter annually and shall submit any recommended changes to the charter to the Board for approval.

16. Performance Review. The Committee shall review and assess, at least annually, the performance of the Committee on an annual basis.

17. Related Party Transactions. The Committee shall receive a list and a briefing from the Chair of the Related Party Transaction Committee, or his or her designee, of all transactions approved by the Related Party Transaction Committee that would require disclosure pursuant to Item 404 of Regulation S-K or any other transaction between the Company and any other person where the parties' relationship is not arms'-length including, without limitation, any transaction between the Company and (i) any director or executive officer of the Company; (ii) any nominee for election as a director; (iii) any holder of Company securities owning more than 5% of any class of Company stock and (iv) any member of the immediate family of any of the foregoing; provided, however, that the Committee does not need to review compensatory arrangements between the Company and its directors or executive officers if (i) such arrangements are reported pursuant to Item 402 of Regulation S-K or (ii) in the case of arrangements that are not reported because the executive officer is not a named executive officer as defined in Item 402(a)(3) of Regulation S-K, such arrangements are reviewed and approved by the Compensation Committee.

18. Budget Review. The Committee shall review and discuss with management the Company's proposed budget and then recommend the budget to the Board for approval.

19. Cybersecurity, Data Privacy and Artificial Intelligence. The Committee shall periodically review and discuss with management risks relating to significant cybersecurity and artificial intelligence ("**AI**") governance matters and concerns involving the Company, including information security, data privacy, AI system deployment and monitoring, AI model validation and oversight, ethical AI use policies, backup of information systems and related regulatory matters and compliance. The Committee shall be informed of any Company AI governance frameworks and significant AI initiatives that may materially impact financial reporting, operational risk, or regulatory compliance. Management will provide periodic reports to the Committee on information security and AI governance matters, including the adequacy and effectiveness of the Company's information security and AI governance policies and practices and the internal controls regarding information security and AI governance. Management will also notify the chairperson of the Committee as soon as practicable of significant information security and AI governance matters and concerns as they arise.

The function of the Committee is primarily one of oversight. The Company's management is responsible for preparing the Company's financial statements, and the independent auditor is responsible for auditing and reviewing those financial statements. The Committee is responsible for assisting the Board in overseeing the conduct of these activities by management and the independent auditor. The Committee is not responsible for providing any expert or special assurance as to the financial statements or the independent auditor's work. It is recognized that the members of the Committee are not full-time employees of the Company, that it is not the duty or responsibility of the Committee or its members to conduct "field work" or other types of auditing or accounting reviews or procedures or to set auditor independence standards, and that each member of the Committee shall be entitled to rely on (i) the integrity of those persons and organizations within and outside the Company from which the Committee receives information and (ii) the accuracy of the financial and other information provided to the Committee, in either instance absent actual knowledge to the contrary.

MEETINGS AND PROCEDURES

1. Meetings.

- The Committee will meet at least quarterly at such times and places as the Committee determines. The

chairperson of the Committee shall preside at each meeting. The chairperson will approve the agenda for the Committee's meetings and any member may suggest items for consideration. If a chairperson is not designated or present, an acting chair may be designated by the Committee members present. The Committee may act by unanimous written consent (which may include electronic consent) in lieu of a meeting in accordance with the Company's bylaws.

- The Committee will maintain written minutes of its meetings, which minutes will be filed with the minutes of the meeting of the Board.

- The Committee shall meet periodically with members of management as deemed appropriate and the independent auditor in separate executive sessions. Each regularly scheduled meeting of the Committee will conclude with an executive session of the Committee absent members of management.

- The Committee may invite to its meetings any director, officer or employee of the Company and such other persons as it deems appropriate in order to carry out its responsibilities.

2. Reporting to the Board of Directors. The Committee shall report regularly to the Board with respect to the Committee's activities and recommendations, including any material issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance of the finance team and the performance and independence of the Company's independent auditor, as applicable.

3. Authority to Retain Advisors. The Committee shall have the authority to engage independent counsel or other advisors as it deems necessary or appropriate to carry out its duties. The Committee shall set the compensation, and oversee the work of, any independent counsel or other advisors retained by it. The Company will provide appropriate funding, as determined by the Committee, to pay the independent auditor, any other registered public accounting firm and any independent counsel and any other outside advisors hired by the Committee and any administrative expenses of the Committee that are necessary or appropriate in carrying out its activities.

4. Subcommittees. The Committee may form subcommittees for any purpose that the Committee deems appropriate and may delegate to such subcommittees such power and authority as the Committee deems appropriate. If designated, each such subcommittee will establish its own schedule and maintain written minutes of its meetings, which minutes will be filed with the minutes of the meetings of the Board. The Committee shall not delegate to a subcommittee any power or authority required by law, regulation or listing standard to be exercised by the Committee as a whole.

5. Access. The Committee shall be given full access to the chairperson of the Board, management, the independent auditor and, if applicable, the internal auditors, if applicable, as well as the Company's books, records, facilities and other personnel.

6. Compensation. Members of the Committee shall receive such fees, if any for their service as Committee members as may be determined by the Board in its sole discretion. Members of the Committee may not receive any compensation from the Company except the fees that they receive for service as a member of the Board or any committee thereof or as otherwise permitted by the applicable law, the rules of the SEC and the Exchange Rules.