ACCURAY

AUDIT COMMITTEE CHARTER
of the Audit Committee
of ACCURAY INCORPORATED

(As amended and restated by the Board of Directors effective October 1, 2026)

I. Purpose

The purpose of the Audit Committee (the "Committee") of the Board of Directors (the "Board") of Accuray Incorporated (the "Company") is to oversee:

(a) the accounting and financial reporting processes and internal controls of the Company and the audit and financial integrity of the financial statements of the Company;
(b) the qualifications, independence and performance of the Company's independent auditor;
(c) the Company's compliance with applicable law (including U.S. federal securities laws and other legal and regulatory requirements; and
(d) risk assessment and risk management pertaining to the financial and accounting matters of the Company.

In addition to the powers and responsibilities expressly delegated to the Committee in this Audit Committee Charter (this "Charter"), the Committee may exercise any other powers and carry out any other responsibilities delegated to it by the Board from time to time consistent with the Company's bylaws.

Notwithstanding the foregoing, the Committee's responsibilities are limited to oversight. Management of the Company is responsible for the preparation, presentation and integrity of the Company's financial statements as well as the Company's financial reporting process, accounting policies, internal audit function, internal accounting controls and disclosure controls and procedures. The independent auditor is responsible for performing the annual audit of the Company's financial statements, expressing an opinion as to the conformity of such annual financial statements with U.S. Generally Accepted Accounting Principles ("GAAP") and reviewing the Company's quarterly financial statements. It is not the responsibility of the Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate and in accordance with GAAP or applicable laws, rules and regulations. Each member of the Committee shall be entitled to rely on the integrity of those persons within the Company and of the professionals and experts (including the Company's internal auditor, if any, or others responsible for the internal audit function, the Company's internal Sarbanes-Oxley Act compliance and enterprise risk management functions, or other contracted non-employee or audit or accounting firms engaged to provide internal audit services, (such persons, the "internal auditor" or "internal audit function") and the Company's independent auditor) from which the Committee receives information and, absent

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actual knowledge to the contrary, the accuracy of the financial and other information provided to the Committee by such persons, professionals or experts.

Further, auditing literature defines the term "review" to include a particular set of required procedures to be undertaken by independent auditors. The members of the Committee are not independent auditors, and the term "review" as used in this Charter is not intended to have that meaning and should not be interpreted to suggest that the Committee members can or should follow the procedures required of auditors performing reviews of financial statements.

II. Membership

The Committee shall consist of at least three members of the Board. Each Committee member must be able to read and understand fundamental financial statements, including a company's balance sheet, income statement and cash flow statement. At least one member of the Committee shall be an "audit committee financial expert" within the definition adopted by the Securities and Exchange Commission (the "SEC"). A person who satisfies this definition of audit committee financial expert will also be presumed to have the requisite financial sophistication under the Nasdaq listing rules. Each Committee member shall satisfy the independence requirements of the Nasdaq listing rules and the SEC rules. Notwithstanding anything to the contrary contained in the Charter, the Committee may rely on any cure periods relating to Committee membership set forth in the Nasdaq listing rules. No member of the Committee may have participated in the preparation of the financial statements of the Company or any of the Company's current subsidiaries at any time during the past three years. The members of the Committee, including the Chair of the Committee (the "Chair"), shall be appointed by and serve at the pleasure of the Board. Committee members may be removed from the Committee, with or without cause, by the Board. In the event of a tie vote on any issue, the Chair's vote shall decide the issue.

III. Meetings and Procedures

The Chair (or in his or her absence, a member designated by the Chair or the Committee) shall preside at each meeting of the Committee and set the agendas for Committee meetings. The Committee shall have the authority to establish its own rules and procedures for notice and conduct of its meetings so long as they are not inconsistent with any provisions of the Company's bylaws or resolutions of the Board that are applicable to the Committee.

The Committee shall meet at least once during each fiscal quarter and more frequently as the Committee deems desirable. The Committee shall meet periodically in executive sessions with management, with the internal auditor and with the independent auditor. The Committee shall cause to be kept written minutes of its proceedings, which minutes will be filed with the minutes of the meeting of the Board.

All non-employee directors that are not members of the Committee may attend and

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observe meetings of the Committee, but shall not participate in any discussion or deliberation unless invited to do so by the Committee, and in any event shall not be entitled to vote. The Committee may, at its discretion, include in its meetings members of the Company's management, representatives of the independent auditor, the internal auditor, and any other financial personnel employed or retained by the Company or any other persons whose presence the Committee believes to be necessary or appropriate. Notwithstanding the foregoing, the Committee may also exclude from its meetings any persons it deems appropriate, including, but not limited to, any director that is not a member of the Committee.

The Committee may retain any outside legal counsel, experts or advisors (accounting, financial or otherwise) that the Committee believes to be necessary or appropriate. The Committee shall have sole authority over the engagement, compensation, and oversight of any such outside legal counsel, experts or advisors, and the Company shall provide appropriate funding for such outside legal counsel, experts or advisors, as determined by the Committee, without requiring approval of management. The Committee may also utilize the services of the Company's regular legal counsel or other advisors to the Company. The Company shall provide for appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor for the purpose of rendering or issuing an audit report or performing other audit, review or attest services, for payment of compensation to any such persons retained by the Committee and for ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

The Committee may conduct or authorize investigations into any matters within the scope of the powers and responsibilities delegated to the Committee.

IV. Duties and Responsibilities

Interaction with the Independent Auditor

1. *Appointment and Oversight.* The Committee shall be directly responsible for the appointment, compensation, retention and oversight of the work of the Company's independent auditor (including resolution of any disagreements between Company management and the independent auditor regarding financial reporting) retained for the purpose of preparing or issuing an audit report or related work or performing other audit, review or attest services for the Company. The independent auditor shall report directly to the Committee.

2. *Pre-Approval of Services*. Before the independent auditor is engaged by the Company or its subsidiaries to render audit or non-audit services, the Committee shall pre-approve the engagement. Committee pre-approval of audit and non-audit services will not be required if the engagement for the services is entered into pursuant to pre-approval policies and procedures established by the Committee regarding the Company's engagement of the independent auditor, provided the policies and procedures are detailed as to the particular service, the Committee is informed of each service provided and such policies and procedures do not include delegation of the Committee's responsibilities under the SEC rules to the Company's management. The

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Committee may delegate to one or more designated members of the Committee the authority to grant pre-approvals, provided such approvals are presented to the Committee at a subsequent meeting. If the Committee elects to establish pre-approval policies and procedures regarding non-audit services, the Committee must be informed of each non-audit service provided by the independent auditor. Committee pre-approval of non-audit services (other than review and attest services) also will not be required if such services fall within available exceptions established by the SEC.

3. *Independence and Evaluation of Independent Auditor.* The Committee shall, at least annually, review and evaluate the qualifications, experience, performance, independence and quality control procedures of the independent auditor and the experience and qualifications of the independent auditor, including the lead audit partner. In conducting its review:

(i) The Committee shall obtain and review a report prepared by the independent auditor describing (A) the auditing firm's internal quality-control procedures, (B) any material issues raised by the most recent internal quality-control review, or peer review, of the auditing firm, 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 auditing firm, and any steps taken to deal with any such issues.

(ii) The Committee shall ensure that the independent auditor prepares and delivers, at least annually, a written statement delineating all relationships between the independent auditor and the Company, or individuals in financial reporting oversight roles at the Company, that may reasonably be thought to bear on the independent auditor's independence, consistent with the applicable requirements of the Public Company Accounting Oversight Board. The Committee shall actively engage in a dialogue with the independent auditor with respect to any disclosed relationships or services that, in the view of the Committee, may impact the objectivity and independence of the independent auditor. If the Committee determines that further inquiry is advisable, the Committee shall take appropriate action in response to the independent auditor's report to satisfy itself of the auditor's independence.

(iii) The Committee shall confirm with the independent auditor that the independent auditor is in compliance with the partner rotation requirements, including 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 requirements established by the SEC and other applicable law or stock exchange listing requirements.

(iv) The Committee shall, if applicable, consider whether the independent auditor's provision of any permitted information technology services or other non-audit services to the Company are compatible with maintaining the independence of the independent auditor.

4. *Meetings with Management, the Independent Auditor and the Internal*

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Auditor.

(i) The Committee shall meet with management, the independent auditor and the internal auditor in connection with each annual audit to discuss the scope of the audit, the procedures to be followed and the staffing of the audit.

(ii) The Committee shall review and discuss with management and the independent auditor the matters required to be discussed by the independent auditor under Auditing Standard No. 1301, as adopted by the Public Company Accounting Oversight Board and as may be amended from time to time.

(iii) The Committee shall review and 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.

(iv) The Committee shall meet and discuss with the independent auditor (1) all critical accounting policies and practices used in the audit; (2) all alternative treatments of financial information within GAAP that have been discussed with management and the ramifications of the use of such alternative treatment preferred by the independent auditor, and (3) other material written communications between the auditors and the management.

(v) The Committee shall review and discuss the annual audited financial statements with management and the independent auditor, including the disclosures in "Management's Discussion and Analysis of Financial Condition and Results of Operations."

(vi) The Committee shall review and discuss with management and the independent auditor any issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles.

(vii) The Committee shall discuss with the independent auditor any audit problems or difficulties the independent auditor encountered in the course of its audit work, including any restrictions on the scope of the independent auditor's activities or on access to requested information, and any significant disagreements with management.

5. *Recommendation to Include Financial Statements in Annual Report.* The Committee shall, based on the review and discussions in paragraphs 4(ii) and 4(iv) above, and based on the disclosures received from the independent auditor regarding its independence and discussions with the auditor regarding such independence pursuant to paragraph 3(ii) above, determine whether to recommend to the Board that the audited financial statements be included in the Company's Annual Report on Form 10-K for the fiscal year subject to the audit.

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6. *Quarterly Financial Statements.* The Committee shall review and discuss the quarterly financial statements with management, the independent auditor and the internal auditor, including the disclosures in "Management's Discussion and Analysis of Financial Condition and Results of Operations," prior to filing each of the Company's Quarterly Reports on Form 10-Q with the SEC.

Other Powers and Responsibilities

7. The Committee shall discuss with management and the independent auditor the Company's earnings press releases, including the use of any pro forma or non-GAAP information financial measures, as well as financial information and earnings guidance provided to analysts and rating agencies. The Committee's discussion in this regard may be general in nature (i.e., discussion of the types of information to be disclosed and the type of presentation to be made) and need not take place in advance of each earnings release or each instance in which the Company may provide earnings guidance.

8. The Committee shall review all related party transactions involving directors or executive officers in which the amount involved exceeds $120,000 and all such transactions must be approved by the Committee.

9. The Committee shall discuss with management and the independent auditor any correspondence from or with regulators or governmental agencies, any complaints or any published reports that raise material issues regarding the Company's financial statements, financial reporting process, accounting policies or internal audit function, or regarding federal securities law matters. The Committee shall establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters. The Committee shall also establish procedures for the confidential and anonymous submission by employees of concerns regarding questionable accounting or auditing matters or internal accounting controls.

10. The Committee shall discuss with the Company's General Counsel or outside counsel any legal matters brought to the Committee's attention that could reasonably be expected to have a material impact on the Company's financial statements.

11. The Committee shall request assurances from management that the Company's foreign subsidiaries and foreign affiliated entities, if any, are in conformity with applicable legal requirements, including disclosure of affiliated party transactions.

12. The Committee shall review and discuss with management, the independent auditor and the Company's internal auditors the adequacy, quality and effectiveness of the Company's systems of internal controls (including any significant deficiencies, material weaknesses and significant changes in internal controls reported to the Committee by the independent auditor or management), accounting

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practices, and disclosure controls and procedures (and management reports thereon), of the Company.

13. The Committee shall discuss with management the Company's policies with respect to financial and accounting risk assessment and risk management. The Committee shall discuss with management the Company's significant financial and accounting risk exposures and the actions management has taken to limit, monitor or control such exposures.

14. The Committee shall also review the Company's risk management framework and programs, as well as the framework by which management identifies, monitors and addresses the Company's risk profile and risk exposures with the Board and its committees. The Committee shall also oversee and monitor management's plans to address such risks.

15. The Committee shall regularly review the Company's cybersecurity, data privacy and other information technology risks, controls and procedures, including the Company's plans to mitigate cybersecurity risks and the Company's preparedness and incident response. The Committee shall also review with management any specific cybersecurity matters that could affect the adequacy of the Company's internal controls. The Committee shall oversee the Company's compliance with applicable cybersecurity disclosure obligations and coordinate with the full Board and other Board committees on cybersecurity governance matters as appropriate.

16. The Committee shall manage and review executive officer and director indemnification and insurance matters.

17. The Committee shall set clear hiring policies for employees or former employees of the Company's independent auditor.

18. The Committee shall provide the Company with the report of the Committee with respect to the audited financial statements required by the SEC rules, for inclusion in each of the Company's annual proxy statements.

19. The Committee, through its Chair, shall report regularly to, and review with, the Board any 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 and independence of the Company's independent auditor, the performance of the Company's internal audit function or any other matter the Committee determines is necessary or advisable to report to the Board. The Committee shall review and discuss with management, and recommend to the Board, the appropriate authority, role, responsibilities, scope and services (assurance and/or advisory) of the internal audit function.

20. The Committee shall review any waivers to the Company's Code of Conduct and Ethics that are authorized by the Company's Chief Executive Officer or Chief Financial Officer and reported to the Committee for approval.

21. The Committee shall review the performance of the Company's Quality Management System, including results of audits, field actions and corrective and preventive actions.

22. The Committee shall perform an evaluation of the performance of the Committee and its members on an annual basis, including a review of the Committee's compliance with this Charter.

23. The Committee shall at least annually review and reassess this Charter and submit any recommended changes to the Board for its consideration.

V. Delegation of Duties

In fulfilling its responsibilities, the Committee shall be entitled to delegate any or all of its responsibilities to a subcommittee of the Committee, to the extent consistent with the Company's certificate of incorporation, bylaws, Corporate Governance Guidelines and the Nasdaq listing rules. Any subcommittee so established shall consist solely of members of the Committee, and any action taken by such subcommittee shall be reported to the full Committee at its next regularly scheduled meeting. Notwithstanding the foregoing, the Committee may not delegate responsibilities that are required by applicable law, the Nasdaq Rules, or the Company's governing documents to be exercised by the full Committee.

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