ACCURAY

COMPENSATION COMMITTEE CHARTER
of the Compensation Committee
# of ACCURAY INCORPORATED

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

I. Purpose

The purpose of the Compensation Committee (the "Committee") of the Board of Directors (the "Board") of Accuray Incorporated (the "Company") is (i) to discharge the Board's responsibilities relating to compensation of the Executive Officers, including by designing (in consultation with management or the Board), recommending to the Board for approval, and evaluating the compensation plans, policies and programs applicable to the Executive Officers and (ii) to produce an annual report on executive compensation for inclusion in the Company's proxy materials in accordance with applicable rules and regulations. In addition, the Committee's purpose is to oversee compensation programs that are designed to encourage high performance, promote accountability and align employee interests with the interests of the Company's stockholders. For purposes of this Compensation Committee Charter (this "Charter"), the "Executive Officers" are, collectively, the Chief Executive Officer ("CEO"), the Company's Chief Financial Officer ("CFO") and any other Section 16 officer. The Committee also has responsibility for oversight of the Company's Compensation Recovery Policy (as adopted on November 9, 2023) (the "Compensation Recovery Policy"), and oversight of the Company's human capital management strategies.

In addition to the powers and responsibilities expressly delegated to the Committee in 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.

II. Membership

The Committee shall be composed of at least two (2) directors, as determined by the Board, none of whom shall be an employee of the Company and each of whom shall (i) satisfy the independence requirements of the Nasdaq Stock Market for directors and compensation committee members and any then-applicable rule or regulation prescribed by the Securities and Exchange Commission and (ii) be a "non-employee director" within the meaning of Rule 16b-3 of the Securities Exchange Act of 1934, as amended (the "Exchange Act").

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. In the event of a tie vote on any issue, the Chair's vote shall decide the issue. Committee members may be removed from the Committee, with or without cause, by the Board. Any action duly taken by the Committee shall be valid and effective, whether or not the members of the Committee at

Classification://ACCURAY/CONFIDENTIAL—Proprietary Information/Limit External Distribution

the time of such action are later determined not to have satisfied the requirements for membership provided herein.

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 on a regularly scheduled basis at least four times per year and more frequently as the Committee deems necessary or desirable. 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 who are not members of the Committee may attend and 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, legal counsel or any other person whose presence the Committee believes to be necessary or appropriate. Notwithstanding the foregoing, the CEO may not be present during voting or deliberations concerning his or her compensation, and the Committee may exclude from its meetings any persons it deems appropriate, including but not limited to, any non-employee director who is not a member of the Committee.

The Committee shall have the authority, in its sole discretion, to retain or obtain the advice of, and/or replace, as needed, any outside legal counsel, compensation consultants or other advisors (collectively, "Advisors") as the Committee believes to be necessary or appropriate. The Committee shall be directly responsible for the appointment, compensation, and oversight of the work of any such Advisors. The Committee may also utilize the services of the Company's regular legal counsel, consultants or advisors to the Company. Prior to selecting and receiving advice from Advisors, the Committee shall take into consideration the independence factors set forth in the applicable rules of the Securities Exchange Commission and the Nasdaq listing rules. The Committee may retain, or receive advice from, any Advisor it prefers, including Advisors that are not independent, after considering the requisite independence factors. Notwithstanding the foregoing, the Committee is not required to assess the independence of any Advisor that acts in a role limited to consulting on any broad-based plan that does not discriminate in scope, terms or operation in favor of Executive Officers or directors and that is generally available to all salaried employees or providing information that is not customized for a particular company or that is customized based on parameters that are not developed by the Advisor and about which the Advisor does not provide advice. The Committee shall evaluate whether any compensation consultant retained or to be retained by it has any conflict of interest in accordance with the applicable rules and

Classification://ACCURAY/CONFIDENTIAL—Proprietary Information/Limit External Distribution

regulations of the Securities and Exchange Commission. The Company shall provide for appropriate funding, as determined by the Committee in its sole discretion, for payment of compensation to any such Advisors retained by the Committee.

The Chair shall report to the Board following meetings of the Committee and as otherwise requested by the Chairperson of the Board.

IV. Duties and Responsibilities

1. The Committee shall, at least annually, review the compensation philosophy of the Company.

2. The Committee shall, at least annually, (i) review and approve the corporate and individual goals and objectives relating to the compensation of the Company's Executive Officers (other than the CEO), (ii) evaluate the performance of the Executive Officers (other than the CEO) in light of those goals and objectives, (iii) approve the compensation of the Executive Officers (other than the CEO) based on such evaluations, and (iv) recommend the CEO's individual goals and objectives and compensation to the independent members of the Board, who shall evaluate the performance and approve the compensation of the CEO. The Committee may review and approve the compensation of any other employees of the Company or its subsidiaries as the Board shall determine.

3. The Committee shall, at least annually, review and recommend to the Board the form and amount of compensation for members of the Board for service on the Board and Board committees, including any roles within such committee.

4. The Committee shall, at least annually, review and approve the companies used for competitive market comparisons ("peer companies") with respect to compensation of the Executive Officers.

5. The Committee shall review and approve the Executive Officers' and all other officers' employment agreements and severance arrangements, including transition or consulting agreements, retirement agreements and change-in-control agreements or provisions.

6. The Committee shall manage, review and approve all bonus, long-term incentive compensation, equity incentive, employee pension and welfare benefit plans, and with respect to each plan shall have responsibility for:

   (i) general administration;

   (ii) certifying that the performance targets used for any performance-based compensation plans or arrangements have been met before payment of any executive bonus or other performance-based compensation or the exercise or vesting, as applicable, of any executive award granted under

Classification://ACCURAY/CONFIDENTIAL—Proprietary Information/Limit External Distribution

any such plan(s), in each case as may be required under the terms of any applicable compensation plan or arrangement;

(iii) approving all amendments to, and terminations of, all compensation plans (and any awards under such plans), to the extent Executive Officers participate;

(iv) granting any awards under any performance-based bonus, long-term incentive compensation and equity compensation plans, including stock options and other equity rights (*e.g.,* restricted stock, stock purchase rights);

(v) recommending to the Board for approval aggregate amounts available or reserved for payment or issuance pursuant to any performance-based annual bonus, long-term incentive compensation and equity incentive plans, including stock options and other equity rights; and

(vi) approving which employees or consultants are entitled to awards under the Company's equity incentive plan(s).

All periodic plan reviews should include reviewing the plan's administrative costs, reviewing current plan features relative to any proposed new features, and assessing the performance of the plan's internal and external administrators if any duties have been delegated.

7. The Committee shall annually review compliance with the Company's stock ownership requirements for Executive Officers and non-employee directors and periodically review such requirements and recommend any proposed changes to the Board.

8. The Committee shall be responsible for the administration and oversight of the Company's Compensation Recovery Policy adopted in compliance with SEC Rule 10D-1 and Nasdaq Rule 5608, including reviewing, and recommending to the Board amendments to, the Compensation Recovery Policy as may be required by applicable law or as the Committee otherwise determines to be appropriate.

9. The Committee shall, at least annually, review the compensation policies and practices of the Company for all employees and assess any risks to the Company and review the relationship between risk management policies and compensation, including a determination of whether any such risks are reasonably likely to have a material adverse effect on the Company.

10. The Committee shall review the Compensation Discussion and Analysis section of the Company's Annual Report on Form 10-K or in the Company's proxy statement ("CD&A") as well as any disclosure relating to risks of any of the Company's compensation policies and practices, discuss such disclosure

Classification://ACCURAY/CONFIDENTIAL—Proprietary Information/Limit External Distribution

with management and recommend to the Board that the CD&A be included in the Company's Annual Report on Form 10-K or in the Company's proxy statement, as applicable. In addition, the Committee shall prepare and approve the Compensation Committee report to be included as part of the Company's annual proxy statement.

11. The Committee shall review the results of the most recent advisory stockholder vote on executive compensation ("Say-on-Pay Vote") and consider whether to recommend adjustments to the Company's executive compensation policies and practices as a result of such vote, including the compensation of the CEO and Executive Officers, and whether to adopt, amend or terminate incentive compensation and equity-based plans.

12. The Committee shall recommend for approval by the Board how frequently the Company should conduct a Say-on-Pay Vote, taking into account the results of the most recent advisory stockholder vote regarding the subject.

13. The Committee shall periodically review policies concerning perquisite benefits, if any.

14. The Committee shall periodically review the tax implications of the Company's executive compensation programs and arrangements, including, without limitation, the deductibility of compensation under Section 162(m) of the Internal Revenue Code of 1986, as amended, and shall consider the appropriate balance between tax efficiency and the Company's compensation objectives.

15. The Committee shall determine the Company's policy with respect to change of control or "parachute" payments.

16. The Committee shall maintain oversight and final approval of policies regarding employee loans.

17. The Committee shall regularly review and discuss with the CEO and report to the Board on corporate succession plans for the CEO and other Executive Officers.

18. The Committee shall assist the Board in its oversight of the Company's strategies and policies related to human capital management within the Company's workforce.

19. The Committee shall evaluate its own performance on an annual basis, including its compliance with this Charter, and provide any written material with respect to such evaluation to the Board, including any recommendations for changes in procedures or policies governing the Committee. The Committee shall conduct such evaluation and review in such manner as it deems appropriate.

Classification://ACCURAY/CONFIDENTIAL—Proprietary Information/Limit External Distribution

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

V. Delegation of Duties

Subject to compliance with applicable law and listing requirements, in fulfilling its responsibilities, the Committee shall be entitled to delegate any or all of its responsibilities to a subcommittee of the Committee, or to the extent permitted by applicable law, to senior executives of the Company, provided, however, that the Committee shall not delegate to any senior executive officer of the Company any authority to determine the compensation of any Executive Officer, or any authority that is required under applicable law or Nasdaq listing rules to be exercised by the Committee or by independent directors of the Company.

Classification://ACCURAY/CONFIDENTIAL—Proprietary Information/Limit External Distribution