

CHARTER OF THE AUDIT COMMITTEE

(EFFECTIVE AUGUST 1, 2024)

PURPOSE AND POLICY

The purpose of the Audit Committee (the “*Committee*”) of the Board of Directors (the “*Board*”) of Protara Therapeutics, Inc. (the “*Company*”) is to assist the Board in fulfilling its oversight responsibilities with respect to

- (a) the Company’s corporate accounting and financial reporting processes, systems of internal control over financial reporting, and audits of financial statements;
- (b) the quality and integrity of the Company’s financial statements and reports;
- (c) the qualifications, independence and performance of the firm or firms of certified public 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*”);
- (d) the Company’s legal, regulatory and ethical compliance programs; and
- (e) the Company’s risk assessment and risk management processes and practices, including with respect to major financial and cybersecurity risk exposures.

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.

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 the members of the Committee shall satisfy the independence and financial literacy requirements of The Nasdaq Stock Market (“*Nasdaq*”), except as otherwise permitted by applicable Nasdaq rules, and the independence requirements of the U.S. Securities and Exchange Commission (the “*SEC*”) applicable to Committee members as in effect from time to time. At least one member of the Committee shall qualify as an Audit Committee Financial Expert as defined in Item 407(d)(5)(ii) of Regulation S-K under the Securities Act of 1933, as amended, and shall satisfy the applicable Nasdaq 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. Committee members may be removed by the Board at any time with or without cause and any vacancies occurring on the Committee shall be filled by the Board. The Committee’s chairperson (the “*Chair*”) shall be designated by the Board or, if it does not do so, the Committee members shall elect the Chair by vote of a majority of the full Committee.

MEETINGS AND MINUTES

The Committee shall hold such regular or special meetings as its members shall deem necessary or appropriate. Special meetings of the Committee may be called by the Chair or by majority vote of the Committee's members. The presence in person or by telephone/virtual conference of a majority of the Committee's members shall constitute a quorum for any meeting of the Committee. The Chair (or in their absence, a member designated by the Chair) shall preside at all meetings of the Committee.

All actions of the Committee will require (i) the vote of a majority of the members present at a meeting of the Committee at which a quorum is present, or (ii) unanimous written consent of the members of the Committee then serving in lieu of a meeting. Minutes of each meeting will be kept and all such minutes and actions by unanimous written consent will be distributed to each member of the Committee, members of the Board who are not members of the Committee and the Secretary of the Company. The Chair shall report to the Board from time to time, or whenever so requested by the Board.

AUTHORITY

The Committee shall have the sole authority to select, retain, approve the compensation and other engagement terms of, terminate, and oversee the Auditors and any other legal, accounting or other advisors or consultants as it deems necessary or appropriate in the performance of its duties at the Company's expense. The Company shall provide the Committee with sufficient funding to pay, at the expense of the Company, (a) the compensation of the Auditors and any other legal, accounting or other advisors or consultants retained by the Committee and (b) 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 to discharge their responsibilities hereunder. The Committee shall have authority to require that any of the Company's personnel, counsel, accountants (including the Auditors) or investment bankers, or any other advisor or consultant to the Company attend any meeting of the Committee or meet with any member of the Committee or any of its legal, accounting or other advisors and consultants. The approval of this charter by the Board shall be construed as a delegation of authority to the Committee with respect to the responsibilities set forth herein.

The Committee may, in its discretion, delegate all or a portion of its duties and responsibilities to a subcommittee of the Committee, which may include a subcommittee of one member.

RESPONSIBILITIES

The Committee shall oversee the Company's financial reporting 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 public accounting firm engaged for the purpose of performing other audit, review or attest services for the Company, each of which 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 functions and processes with the understanding, however, that the Committee may supplement or (except as otherwise determined by the Board or required by applicable laws or rules) deviate from these activities as appropriate under the circumstances:

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

2. *Approval of Audit and Non-Audit Engagements and Services.* To determine and approve engagements of the Auditors (or any other registered public accounting firm that may serve as the Auditors), prior to commencement of such engagements, to perform any proposed audit or permissible non-audit services (unless in compliance with exceptions available under applicable laws and rules related to immaterial aggregate amounts of services), including the terms, scope and plans for such services, the compensation to be paid, at the Company's expense, to the Auditors and the negotiation and execution, on behalf of the Company, of the Auditors' engagement letters, 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.

3. *Audit Partner 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.

4. *Auditor Independence.* Prior to engaging any prospective Auditors, and at least annually thereafter, consistent with Rule 3526, *Communication with Audit Committees Concerning Independence*, of the Public Company Accounting Oversight Board (United States) (the "**PCAOB**") to (a) receive and review from the Auditors written statements 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 affirming their independence (it being understood that the Auditors are responsible for the accuracy and completeness of such statements), (b) 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 (c) assess and to otherwise take appropriate action to oversee the independence of the Auditors in accordance with the rules of the PCAOB.

5. *Hiring Policies for Former Employees of Auditor.* 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.

6. *Audited Financial Statement Review.* To review and discuss with management and the Auditors, 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 to the Board whether such financial statements should be so included.

7. Accounting Report. To review and discuss with the Auditors (a) all critical accounting policies and practices used in the audit, (b) all alternative treatments within generally accepted accounting principles ("*GAAP*") related to material items that have been discussed with management of the Company, the ramifications of the use of such alternative treatments and the treatment preferred by the Auditors, and (c) any material written communications between the Auditors and the Company's management, such as any "management" letter or schedule of unadjusted differences.

8. Annual Audit Results. To review and discuss with management of the Company and the Auditors the results of the annual audit, including the Auditors' assessment of the quality, not just acceptability, of the Company's accounting policies 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), 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.

9. Auditor Communications. To review and discuss with the Auditors the matters required to be discussed under PCAOB Auditing Standard No. 1301, *Communications with Audit Committees* (including any successor rule) and any other applicable requirements of the PCAOB or SEC.

10. Quarterly Results. To review and discuss with management of the Company and the Auditors, the financial statements proposed to be included in the Company's Quarterly Reports on Form 10-Q to be filed with the SEC, including the results of the Auditors' review of such financial statements, and any other matters required to be communicated to the Committee by the Auditors under generally accepted auditing standards, including standards of the PCAOB.

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

12. Press Releases. To review and discuss with management of the Company and the Auditors, as appropriate, earnings press releases, and press releases containing information relating to material financial developments and earnings 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.

13. Accounting Principles and Policies. To review and discuss with management of the Company and the Auditors, as appropriate, (a) any significant issues that arise regarding accounting principles and financial statement presentation, including any significant changes in the Company's selection or application of accounting principles, (b) the potential impact on the

Company's financial statements of off-balance sheet structures, (c) any significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, and (d) any significant regulatory, legal and accounting initiatives or developments that may have a material impact on the Company's financial statements.

14. *Risk Assessment and Management.* To review and discuss with management of the Company and the Auditors, as appropriate, the Company's guidelines, policies and practices with respect to risk assessment and risk management, including the Company's major financial, strategic, operational, regulatory and other risk exposures and the steps taken by management to identify, monitor and control such exposures;

15. *Insurance Coverage.* To review and discuss with management of the Company the Company's insurance coverage, including with respect to director and officer insurance, product liability insurance and general liability insurance (but excluding compensation and benefits related insurance), and approve or recommend to the Board for approval any changes with respect to such coverage as it deems necessary or appropriate.

16. *Cybersecurity.* To review and discuss with management of the Company the Company's cybersecurity policies, practices and risk exposures, including reviewing reports on new and emerging threats and the effectiveness of the Company's cyber risk management program and disclosure controls and procedures relating to cybersecurity incidents on at least an annual basis, and to provide periodic report to the Board with respect thereto.

17. *Data Privacy.* To review, oversee and provide periodic reports to the Board as needed with respect to the Company's data privacy program, including the Company's policies and procedures with respect to information security and data protection.

18. *Management Cooperation with Audit.* To evaluate the cooperation received by the Auditors during their audit examination, including by reviewing and discussing with the Auditors (a) any significant difficulties encountered during the audit, such as restrictions on the scope of their activities or access to requested records, data and information, (b) whether or not resolved, any significant disagreements with management of the Company, and (c) management's response(s), if any, to such difficulties or disagreements.

19. *National Office Communications.* To review and discuss with the Auditors, as appropriate, any communications between the audit teams of the Auditors and such Auditors' national offices with respect to accounting or auditing issues presented by the engagement.

20. *Disagreements Between Auditors and Management.* To review with management and the Auditors any material conflicts or disagreements between management of the Company and the Auditors, 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 to resolve any conflicts or disagreements regarding financial reporting.

21. *Internal Control Over Financial Reporting.* To review and discuss with management of the Company and the Auditors, as appropriate, (a) the scope, adequacy and effectiveness of the Company's internal controls over financial reporting including any significant

deficiencies or material weaknesses in the design or operation of such controls, (b) any fraud, whether or not material, that includes the Company's 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.

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

23. *Correspondence with Regulators.* To consider and review with management of the Company, the Auditors, outside counsel, as appropriate, and such other advisors or consultants 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.

24. *Complaint Procedures.* To establish procedures 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.

25. *Code of Business Conduct and Ethics.* To monitor compliance with the Company's Code of Business Conduct and Ethics, as amended from time to time (the "*Code*"), including by reviewing and, as appropriate, investigating, alleged material breaches or violations of the Code, to periodically review Company policy statements to determine their adherence to the Code, and to review and determine whether to approve or disapprove any requests by directors or executive officers of the Company for a waiver of the Code.

26. *Legal and Regulatory Compliance.* To review and discuss, with outside counsel, as appropriate, reports from management of the Company and the Auditors regarding (a) the Company's compliance with applicable laws, rules and internal procedures, (b) 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 its Code, and (c) legal, regulatory and compliance matters that could have a material effect on the Company's business, financial statements or compliance policies, including any significant legislative or regulatory developments or material notices, reports or inquiries received from regulatory or governmental agencies.

27. *Related-Person Transactions and Compliance.* To review, oversee and determine whether to approve, reject or ratify related-person transactions in accordance with the Company's Related-Person Transactions Policy.

28. *Loans and Guarantees.* To review and determine whether to approve any loans or guarantees by the Company.

29. *Policies.* To review, on a periodic basis, as appropriate, the Company's investment policy, insider trading policy, Related-Person Transaction Policy and signing authority policy (including the related delegation of authority policy), and approve any changes to such policies as the Committee deems necessary or appropriate.

30. *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.

31. *Audit Committee Proxy Report.* To prepare the audit committee report required by the rules of the SEC to be included in the Company's annual proxy statement and to review the disclosures to be included in the proxy statement regarding the Committee and the Auditors.

32. *Report to Board.* To report to the Board with respect to material issues and matters within its purview as the Committee deems appropriate from time to time or whenever it shall be called upon by the Board to do so.

33. *Annual Evaluation and Charter Review.* To annually (a) evaluate its performance, in consultation with the Nominating and Corporate Governance Committee, and (b) review and assess the adequacy of this charter and recommend any proposed changes to the Board for its consideration and approval.

34. *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 or as delegated by the Board.

It shall be the responsibility of management of the Company 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 or rules.