

DAVITA INC.
AUDIT COMMITTEE CHARTER

I. Audit Committee Purpose

The Audit Committee (the “Committee”) is appointed by the Board of Directors (the “Board”) of DaVita Inc. (the “Company”) to assist the Board in fulfilling its oversight responsibilities in connection with the financial reporting process, the system of internal control over financial reporting, the audit process and the Company’s process for monitoring compliance with laws and regulations. The primary duties and responsibilities of the Committee are to:

- Monitor and oversee: (i) the quality and integrity of the Company’s consolidated financial statements and related footnotes and other related disclosures; (ii) the integrity and effectiveness of the Company’s system of internal control over financial reporting; (iii) the Company’s compliance with legal and regulatory requirements (including healthcare compliance in coordination with the Board’s Compliance and Quality Committee); (iv) the independence, qualifications, and performance of the Company’s independent registered public accounting firm; (v) the Company’s internal audit function; (vi) the Company’s policies and programs with respect to enterprise risk assessment and enterprise risk management, including risks related to privacy and data security (including, for the avoidance of doubt, cybersecurity); (vii) the effectiveness of the Company’s disclosure controls and procedures; and (viii) compliance with ethical standards.
- Prepare the report of the Committee required to be included in the Company’s annual report or proxy statement under the rules of the U.S. Securities and Exchange Commission (“SEC”).
- Appoint and engage the Company’s independent registered public accounting firm and pre-approve the independent registered public accounting firm’s annual audit services, including related fees, audit -related services, and all other services in accordance with the Company’s pre-approval policy and rules and regulations promulgated by the SEC.
- Provide an avenue of communication among the independent registered public accounting firm, management, the internal audit department, and the Board.

II. Authority

The Committee shall have the resources and authority to discharge its duties and responsibilities, including to conduct and authorize investigations into any matters within the scope of its responsibilities. In connection therewith, the Committee is empowered to:

- i. Select, retain or terminate, as necessary, and compensate special legal, accounting, and other experts it deems necessary in the performance of its duties, including in connection with any investigation undertaken by the Committee, on such terms and conditions as the Committee shall determine;
- ii. Seek any information it requires from the employees of the Company, all of whom are directed to cooperate with the Committee’s requests or with the requests of any third party engaged by the Committee to seek such information; and

- iii. Meet with the Company's officers, external auditors or outside counsel, as necessary, to perform its responsibilities.

The Committee shall receive appropriate funding from the Company, as determined by the Committee, for payment of compensation to the independent registered accounting firm, special legal, accounting, and other experts retained by the Committee and for the payment of ordinary administrative expenses that are necessary or appropriate in carrying out the Committee's duties.

III. Audit Committee Composition and Meetings

The Committee shall be comprised of three or more directors, as determined by the Board, all of whom, in the judgment of the Board, shall be independent and otherwise satisfy the applicable requirements for audit committee service under the rules of the SEC and the New York Stock Exchange ("NYSE").

All members of the Committee shall be financially literate, as defined by applicable regulation and as determined by the Board, and shall have an understanding of finance and accounting, and be able to read and understand fundamental financial statements. At least one member of the Committee shall, in the judgment of the Board, be an "audit committee financial expert", in accordance with the SEC rules and regulations, and have accounting and financial management expertise in accordance with the NYSE listing standards. No member of the Committee shall simultaneously serve on the audit committee of more than three public companies unless the Board shall determine that such simultaneous service would not impair the ability of such member to effectively serve on the Committee and shall disclose such determination as required by the rules of the NYSE.

The Board shall designate one of the members of the Committee as its Chair (the "Committee Chair"). If the Committee Chair is not present for a meeting, the Committee Chair will designate another member of the Committee as the Chair for that meeting. If the Committee Chair is not present for a meeting and does not designate another member of the Committee as Chair, a majority of the members of the Committee in attendance at such meeting will designate another member of the Committee as Chair for that meeting.

The Committee shall meet at least four times annually, and more frequently as circumstances dictate. The Committee Chair shall review or direct the preparation of an agenda in advance of each meeting. A quorum for the transaction of business at any meeting of the Committee shall consist of a majority of the Committee members. Representatives of management and the independent registered public accounting firm shall attend meetings as deemed necessary by, and at the invitation of, the Committee. The Committee shall meet periodically in executive session and separately with each of the following: the independent registered public accounting firm, management responsible for financial reporting and related internal control systems, the chief internal audit executive, and the chief legal executive .

The Committee will report regularly to the Board and address any issues that arise with respect to the quality or integrity of the Company's financial reports, including disclosures or internal control over financial reporting, the Company's compliance with legal and regulatory requirements, the performance and independence of the Company's independent registered public accounting firm and the performance of the internal audit function.

The Committee may form and delegate authority to subcommittees consisting of one or more members when it deems appropriate.

IV. Audit Committee Responsibilities and Duties

The Committee will carry out the below described responsibilities and duties with respect to its areas of oversight. While the Audit Committee will review and assess the Company's financial statements, management of the Company is responsible for planning, preparing and certifying the Company's financial statements, and determining that such financial statements are complete and accurate in accordance with generally accepted accounting principles, and applicable laws and regulations. Management is responsible for maintaining appropriate accounting policies, practices, and estimates, financial reporting principles, internal control over financial reporting, disclosure controls and procedures, and procedures designed to assure compliance with accounting standards, and applicable laws and regulations. The independent registered public accounting firm is responsible for planning and performing audits and reviews of the Company's financial statements, and shall report directly to the Committee.

Each member of the Committee shall be entitled to rely, to the maximum extent permitted under applicable law, on (i) the integrity of persons and organizations within and outside the Company from which the Committee receives information, opinions, reports or statements (ii) the information, opinions, reports or statements presented to the Committee by any such persons or organizations, and (iii) the accuracy of the financial and other information provided to the Committee by such persons and organizations. Such information shall include, but is not limited to, the certifications of the Company's Chief Executive Officer and Chief Financial Officer required by the SEC or the NYSE, as well as the reports to the Committee on the due diligence processes supporting such certifications.

The Committee will carry out the following responsibilities:

Oversight of Financial Reporting

- Review significant accounting and reporting matters, including complex or unusual transactions and assess the integrity of the Company's financial reports, including disclosures and internal control over financial reporting through consultation with management, the independent registered public accounting firm, and the internal auditors.
- Review significant risk areas, the Company's guidelines and policies for addressing these risk areas, the steps management has taken to monitor, manage, and report such exposures, and review and evaluate the Company's policies and practices with respect to enterprise risk assessment and enterprise risk management.
- Review with management and the independent registered public accounting firm and the internal audit department the results of the audit, including significant findings together with management's responses.
- Review and discuss with the independent registered public accounting firm 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.

- Review regulatory pronouncements and understand their impact on the financial statements.
- Review off-balance sheet structures and understand their impact on the financial statements.
- Meet to review and discuss with management and the independent registered public accounting firm the Company's annual audited financial statements and, as applicable, quarterly financial statements, including related disclosures and the Company's quarterly reports on Form 10-Q and annual report on Form 10-K, the content and basis for reports relating to internal control over financial reporting, and Management's Discussion and Analysis of Financial Condition and Results of Operations ("MD&A") and the Audit Committee Report included in the Company's reports and statements filed under the Securities Exchange Act of 1934, prior to filing or distribution. Make a recommendation to the Board as to whether the annual audited financial statements should be included in the Company's annual report on Form 10-K.
- Discuss with management and the independent registered public accounting firm significant issues or changes regarding accounting principles, practices and judgments, any changes that have or are reasonably likely to materially affect internal control over financial reporting, and "pro forma" or "adjusted" non-GAAP information. Discuss with the Company's independent registered public accounting firm any other matters required to be communicated to audit committees under the standards of the Public Company Accounting Oversight Board ("PCAOB").
- Discuss the Company's earnings press release, financial information and earnings guidance provided to analysts and ratings agencies, paying particular attention to any use of "pro forma" or "adjusted" non-GAAP information. Such discussions may be done generally (i.e., discussion of the types of information to be disclosed and the types of presentations to be made).
- Review on a regular basis with the independent registered public accounting firm: (i) any problems or difficulties encountered by the independent registered public accounting firm in the course of any audit or review work; (ii) any restrictions on the scope of the independent registered public accounting firm's activities or on access to requested information; (iii) any significant disagreements with management; and (iv) management's response to the problems, difficulties or disagreements referenced in (i) through (iii) herein.
- Resolve any disagreement between management and the independent registered public accounting firm regarding financial reporting matters. Engage outside accounting, legal, or other experts as deemed appropriate to resolve such disagreement.
- Obtain and review annually, prior to the release of the Company's independent registered public accounting firm's audit reports, a report from the Company's independent registered public accounting firm, describing: (i) all critical accounting policies and practices to be reflected in the financial statements; (ii) all alternative treatments of financial information within generally accepted accounting principles for policies and procedures related to material items that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent registered public accounting firm; and (iii) all material written communications between the independent registered public accounting firm and management, such as any management representation letter or schedule of unadjusted differences. Review any reports on such topics or similar topics

prepared by management. Discuss with the independent registered public accounting firm any material issues raised in such reports.

- Review the Company's financial reporting processes and internal controls, based on consultation with the Company's independent registered public accounting firm and management responsible for financial reporting and related internal control systems. Such review shall include a consideration of major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of identified deficiencies.
- As appropriate, review any material commitments or contingent liabilities with management and the Company's counsel, including legal matters that may have a material impact on the Company's financial statements, related disclosures, the Company's compliance with applicable laws, regulations and internal procedures, and material reports or inquiries received from governmental authorities.
- Consider for approval or ratification each related party transaction, or recommend that such related party transactions be considered for approval or ratification by the disinterested members of the Board, in accordance with the Company's Related Person Transactions Policy.
- Review and discuss with management any climate-related matters impacting the Company's financial reporting, including disclosures included in the Company's financial statements, if any, as well as the Company's process for validation of climate- and emissions-related data included in the Company's financial statements, if any.
- Review with the Chair of the Disclosure Committee or his or her designee, prior to the filing of the Company's quarterly and annual reports, information considered for disclosure as part of the Disclosure Committee quarterly review process.
- Review with the Company's Chief Accounting Officer, prior to the filing of the Company's quarterly or annual reports, the quarterly process for obtaining the Chief Executive Officer and Chief Financial Officer certifications pursuant to Rules 13a-14 or 15d-14 of the Securities Exchange Act of 1934 and Section 906 of the Sarbanes-Oxley Act.

Oversight of the Internal Audit Function

- Review internal audit's compliance with the Institute of Internal Auditors Standards for the Professional Practice Framework, as applicable.
- Ensure that the chief internal audit executive has direct access to the Committee and is accountable to the Committee.
- Review the appointment, performance, reassignment or dismissal, and compensation of the chief internal audit executive, who shall report directly to the Committee and administratively to the Chief Financial Officer of the Company.

- Review with the chief internal audit executive the scope and effectiveness of the Company's internal audit function, including the charter, responsibilities, budget, information technology security, staffing and organizational structure.
- As appropriate, consult with the chief internal audit executive regarding the Company's financial reporting and related internal control systems.
- Review with the chief internal audit executive the annual internal audit plan, deviations from the original plan, results of completed audits, status of outstanding audit recommendations and any restrictions on the scope of work or access to required information.
- On a regular basis, meet separately with the chief internal audit executive to discuss any matters that the committee or internal audit believes should be discussed privately.

Oversight of the Independent Registered Public Accounting Firm

- Be directly responsible for the appointment, compensation, retention, oversight of the work of, and termination of the Company's independent registered public accounting firm.
- Oversee the Company's policies for hiring individuals associated with or previously employed by the independent registered public accounting firm in accordance with the hiring restrictions of the Sarbanes-Oxley Act of 2002.
- Review the qualifications, independence and performance of the independent registered public accounting firm, including the lead audit partner, at least annually, assure the regular rotation of the lead audit partner, the concurring partner, and other audit partners engaged in the annual audit of the Company's year-end financial statements to the extent required by law, and consider whether, to the extent advisable and appropriate, to rotate the independent registered public accounting firm. The foregoing review shall include obtaining, considering and discussing statements from the independent registered public accounting firm on relationships between the auditors and the Company, including relationships arising from non-audit services.
- Obtain and review, at least annually, a report by the Company's independent registered public accounting firm that describes the independent registered public accounting firm's internal quality control procedures, any material issues raised in the internal quality control review, peer review or PCAOB review of the firm, or any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm, and any steps to deal with any such issues, and discuss with the Company's independent registered public accounting firm this report and any relationships or services that may impact the objectivity and independence of the Company's independent registered public accounting firm.
- Pre-approve the services and fees to be paid to the independent registered public accounting firm in accordance with applicable regulatory requirements, and review all significant relationships they have with the Company or other matters that could bear on the firm's independence, subject to the de minimis exceptions for non-audit services, which may be approved by the Committee prior to the completion of the audit, as appropriate. Authority for such pre-approvals may be delegated to an individual Committee member or any subcommittee, so long as the approvals are reported at the subsequent regularly scheduled full

Committee meeting. The full Committee will review at each regularly scheduled meeting a summary of services performed by the independent registered public accounting firm and the associated compensation.

- Review the independent registered public accounting firm's audit plan, including scope considerations, component audit team considerations, staffing, and reliance upon internal audit.
- Review the performance of the independent registered public accounting firm and exercise final approval on the appointment or discharge of the auditors.
- On a regular basis meet separately with the independent registered public accounting firm to discuss any matters that the Committee or auditors believe should be discussed privately.

Compliance and Reporting

- Oversee the Company's processes and procedures (i) whereby employees may confidentially and anonymously report concerns or complaints regarding questionable accounting or auditing matters, without fear of retaliation, and (ii) for the receipt, retention, and handling of concerns or complaints received by the Company regarding accounting, internal accounting controls or auditing matters. The Committee shall review periodically, with management and members of internal audit as appropriate, these procedures and any significant concerns or complaints received.
- Together with the Board's Compliance and Quality Committee, as appropriate, assist the Board with oversight of enterprise risk management to ensure that the Company's management appropriately identifies and manages key legal and compliance enterprise risks, including risks related to privacy and data security (including, for the avoidance of doubt, cybersecurity).
- Periodically review and discuss with management the Company's emergency preparedness and disaster recovery plans and capabilities.
- Review and discuss with management the Company's privacy, artificial intelligence and data security (including, for the avoidance of doubt, cybersecurity) risk exposures, including, as applicable (i) the potential impact of those exposures on the Company's business, financial results, operations and reputation; (ii) the steps management has taken to detect, monitor, mitigate and report such exposures; (iii) the Company's information governance policies and programs, including disaster recovery plans and capabilities; and (iv) major legal, legislative and regulatory developments that could materially impact the Company's privacy, artificial intelligence or data security risk exposure. The Committee shall regularly report to the Board the substance of such reviews and discussions and recommend to the Board such actions as the Committee deems appropriate.

Governance

- Review and reassess the adequacy of this Charter at least annually. Submit any recommended revisions of the Charter to the Board for approval and make the Charter available on the Company's website.

- Assess at least annually, the performance of the Committee with respect to the responsibilities and duties specified in this Charter.
- Ensure that accurate minutes of each meeting are prepared and maintained.
- Periodically review the Company's Code of Ethics to ensure that it is adequate and up to date. In coordination with the Compliance and Quality Committee of the Board, as appropriate, review any violations of the Company's Code of Conduct and/or Code of Ethics by any Company executive officer, senior vice president or other person whose position is equivalent to or above a senior vice president and recommend corrective action as the Committee determines necessary or appropriate.
- Perform any other activities consistent with this Charter, the Company's Bylaws, as amended, and applicable laws as the Committee or the Board deems necessary or appropriate.

Amended and Approved by the Board of Directors on December 14, 2023