



GLOBUS MEDICAL, INC.

BOARD OF DIRECTORS AUDIT COMMITTEE CHARTER

I. Purpose and authority

The audit committee (the “Audit Committee”) of the board of directors (the “Board”) of Globus Medical, Inc. (the “Company”) is established by and among the Board in fulfilling its oversight responsibilities with respect to: (a) the Company’s financial statements and the Company’s accounting and financial reporting processes and financial statement audits; (b) the Company’s compliance with legal and regulatory requirements; (c) the registered public accounting firm’s (independent auditor’s) qualifications and independence; (d) the performance of the Company’s independent auditor and internal audit function; (e) the quality and integrity of the Company’s financial statements and reports; (f) the review and approval of all audit engagement fees and terms, as well as all non-audit engagements with the independent auditor; and (g) the Company’s systems of disclosure controls and procedures, internal controls over financial reporting, and compliance with ethical standards adopted by the Company. The Audit Committee shall also serve as the Qualified Legal Compliance Committee (the “QLCC”) in accordance with Section 307 of the Sarbanes-Oxley Act of 2002 and the rules and regulations of the SEC promulgated thereunder.

Consistent with this function, the Audit Committee should encourage continuous improvement of, and should foster adherence to, the Company’s policies, procedures, and practices at all levels. The Audit Committee should also provide for open communication among the independent auditor, financial and senior management, the internal audit function, and the Board.

The Audit Committee has the authority to conduct investigations into any matters within its scope of responsibility and obtain advice and assistance from outside legal, accounting, or other advisors, as necessary, to perform its duties and responsibilities.

In carrying out its duties and responsibilities, the Audit Committee shall also have the authority to meet with and seek any information it requires from employees, officers, directors, or external parties.

The Company will provide appropriate funding, as determined by the Audit Committee, for compensation to the independent auditor, to any advisors that the Audit Committee chooses to engage, and for payment of ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

The Audit Committee will primarily fulfill its responsibilities by carrying out the activities enumerated in Section III of this charter.

II. Composition and meetings

The Audit Committee will consist of three or more directors as determined by the Board, each of whom meets the listing standards of the New York Stock Exchange and the applicable rules and regulations of the Securities and Exchange Commission (the “SEC”) for independence, audit committee service and QLCC committee service, and the determination of independence will be made by the Board. Without limiting the generality of the foregoing, each member of the Audit Committee must (a) be “independent” under the listing standards of the New York Stock Exchange and in the applicable rules and regulations of the SEC, (b) not accept any consulting, advisory or other compensatory fee from the Company other than in his or her capacity as a member of the Board or any committee of the Board, (c) not be an affiliate of the Company and does not own or control 10% or more of the Company's voting securities, or such lower measurement as may be established by the SEC, and (d) not have participated in the preparation of the financial statements of the Company or any subsidiary at any time during the past three years.

All members of the Audit Committee must comply with all financial-literacy requirements of the New York Stock Exchange and 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 must have accounting or related financial management expertise, as determined by the Board. At least one member must qualify as an “audit committee financial expert” as defined by the SEC and determined by the Board. A person who satisfies this definition of audit committee financial expert will also be presumed to have accounting or related financial management expertise.

No Audit Committee member may receive any compensation from the Company other than (i) directors fees, which may be received in cash, stock options or other in-kind consideration ordinarily available to directors, (ii) a pension or other deferred compensation for prior service that is not contingent on future service, and (iii) any other regular benefits that other directors receive. No director may serve as a member of the Audit Committee if such director serves on the audit committees of more than two other public companies unless the Board determines that such simultaneous service would not impair the ability of the director to effectively serve on the Audit Committee.

Audit Committee members will be appointed by the Board and will serve at the discretion of the Board until their successors are elected. Unless a chairperson is elected by the full Board, the members of the Audit Committee may designate a chairperson by majority vote.

The Audit Committee may, in its discretion, delegate all or a portion of its duties and responsibilities to a subcommittee or any member of the Audit Committee. Without limiting the generality of the foregoing, the Audit Committee may, in its discretion, delegate to one or more of its members the authority to pre-approve any audit or permitted non-audit services to be performed by the independent auditor or other registered public accounting firms, provided that any such approvals are presented to the Audit Committee at its next scheduled meeting.

The Audit Committee will hold such regular or special meetings as its members shall deem necessary or appropriate, it being understood that the Audit Committee will ordinarily meet at

least quarterly in advance of the release of quarterly financial results. The Audit Committee chairperson and any member may suggest agenda items for consideration at each meeting. Briefing materials will be provided to the Audit Committee as far in advance of meetings as practicable. Each regularly scheduled meeting will conclude with an executive session of the Audit Committee absent members of management. As part of its responsibility to foster open communication, the Audit Committee will meet periodically with management, the director of the internal audit function, and the independent auditor in separate executive sessions. In addition, the Audit Committee will meet with the independent auditor and management to review and discuss the annual audited financial statements and quarterly financial statements (including the related notes to those financial statements), as well as the form of audit opinion to be issued by the independent auditor, if applicable, and the Company's disclosure under "Management's Discussion and Analysis of Financial Condition and Results of Operations" ("MD&A") to be included in the Company's annual report on Form 10-K or quarterly report on Form 10-Q, as applicable, before such report is filed.

The Audit Committee will maintain written minutes of its meetings, which will be filed with the Board meeting minutes. The Audit Committee may act by unanimous written consent (which may include electronic consent if permitted by the Bylaws of the Company), and copies of any actions taken by written consent will be filed in the minute book. The Audit Committee will regularly report to the Board on the actions and recommendations of the Audit Committee.

The operation of the Audit 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.

III. Responsibilities and duties

To fulfill its responsibilities and duties, the Audit Committee has the following responsibilities, duties and powers.

- (A) With respect to the review of documents, reports and accounting information:
 - (1) Review this charter at least annually and recommend to the Board any necessary amendments.
 - (2) Meet with management and the independent auditor to review and discuss the Company's annual financial statements and quarterly financial statements (including the Company's MD&A disclosure) prior to the Company's Form 10-K or Form 10-Q filings or release of earnings, as well as all internal control reports (or summaries thereof). Review other relevant reports or financial information submitted by the Company to any governmental body or the public, including management certifications as required by the Sarbanes-Oxley Act of 2002 and relevant reports rendered by the independent auditor (or summaries thereof).
 - (3) Review, upon completion of the audit, the Company's financial statements and recommend to the Board whether such financial statements should be included in the Company's annual report on Form 10-K.
 - (4) Discuss with management and the independent auditor the Company's earnings

press releases, including the type and presentation of information to be included, paying particular attention to any pro forma or adjusted non-GAAP information. Such discussions may be in general terms (i.e., discussion of the types of information to be disclosed and the type of presentations to be made).

- (5) Discuss with management and the independent auditor the Company financial information and earnings guidance provided to analysts and ratings agencies. Such discussions may be in general terms (i.e., discussion of the types of information to be disclosed and the type of presentations to be made).
 - (6) Review the regular internal reports to management (or summaries thereof) prepared by the internal audit function, as well as management's response.
- (B) With respect to the independent auditor:
- (1) Appoint (and recommend that the Board submit for shareholder ratification, if applicable), compensate, retain, and oversee the work performed by the independent auditor retained for the purpose of preparing or issuing an audit report or related work. Review the performance and independence of the independent auditor and remove the independent auditor if circumstances warrant. Approve all audit engagement fees and terms, including scope, extent and procedures of the audit and the compensation to be paid therefor. The independent auditor will report directly to the Audit Committee and the Audit Committee will oversee the resolution of disagreements between management and the independent auditor if they arise.
 - (2) Monitor and evaluate the independent auditor's qualifications, performance and independence on an ongoing basis.
 - (3) Consider whether the auditor's provision of permissible nonaudit services is compatible with the auditor's independence. Discuss with the independent auditor the matters required to be discussed under Statement on Auditing Standards (SAS) No. 61, as amended by AU Section 380, as adopted by the Public Company Accounting Oversight Board ("PCAOB").
 - (4) Review with the independent auditor any problems or difficulties and management's response.
 - (5) Review the independent auditor's report on the Company's assessment of internal control over financial reporting.
 - (6) Receive and review the reports required to be given by the independent auditor regarding the following:
 - (a) All critical accounting policies and practices;
 - (b) All alternative treatments of financial information within generally accepted accounting principles 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 auditor; and
- (c) Other material written communications between the independent auditor and management, including, but not limited to, the management letter and schedule of unadjusted differences.
- (7) At least annually, obtain and review a report by the independent auditor describing:
- (a) The independent auditor's internal quality-control procedures;
- (b) Any material issues raised by the most recent internal quality-control review, peer review, or PCAOB review of the independent auditor or by any other inquiry or investigation conducted by governmental or professional authorities during the preceding five years with respect to independent audits carried out by the independent auditor, and any steps taken to deal with such issues; and
- (c) All relationships between the independent auditor and the Company, addressing the matters set forth in PCAOB Rule 3526.
- (d) This report should be used to evaluate the independent auditor's qualifications, performance, and independence. Further, the Audit Committee will review the experience and qualifications of the lead partner each year and determine that all partner rotation requirements, as promulgated by applicable rules and regulations, are executed. The Audit Committee will also consider whether there should be rotation of the independent auditor itself.
- (8) Actively engage in dialogue with the independent auditor with respect to any disclosed relationships or services that may affect the independence and objectivity of the auditor and take appropriate actions to oversee the independence of the outside auditor.
- (9) Review and preapprove (which may be pursuant to preapproval policies and procedures) both audit and nonaudit services to be provided by the independent auditor and consider whether the independent auditor's provision of non-audit services to the Company is compatible with maintaining the auditor's independence. The authority to grant preapprovals may be delegated to one or more designated members of the Audit Committee, whose decisions will be presented to the full Audit Committee at its next regularly scheduled meeting.
- (10) Set policies, consistent with governing laws and regulations, for hiring employees or former employees of the independent auditor.
- (11) Instruct the independent auditor that the independent auditor is ultimately

accountable to the Board and the Audit Committee, as representatives of the Company's stockholders.

- (C) With respect to financial reporting processes, accounting policies and internal control structure:
- (1) In consultation with the independent auditor and the internal audit function, review the integrity of the Company's financial reporting processes (both internal and external).
 - (2) Periodically review the adequacy and effectiveness of the Company's disclosure controls and procedures and the Company's internal control over financial reporting, including any significant deficiencies and significant changes in internal controls.
 - (3) Understand the scope of the internal and independent auditors' review of internal control over financial reporting and obtain reports on significant findings and recommendations, together with management responses.
 - (4) Receive and review with management and the independent auditor any disclosure from the Company's CEO or CFO made in connection with the certification of the Company's quarterly and annual reports filed with the SEC of: (a) significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize, and report financial data; and (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls.
 - (5) Review with management and the independent auditor major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles; major issues as to the adequacy of the Company's internal controls; and any special audit steps adopted in light of material control deficiencies.
 - (6) Review with management and the independent auditor any significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements.
 - (7) Review with management and the independent auditor the effect of regulatory and accounting initiatives, as well as off-balance-sheet structures, on the financial statements of the Company.
 - (8) Review, approve and oversee all related-party transactions between the Company and any related person (defined as those transactions required to be disclosed by Item 404 of Regulation S-K).
 - (9) Establish and oversee procedures for the receipt, retention, and treatment of

complaints received by the Company regarding accounting, internal accounting controls, or auditing matters, including procedures for confidential, anonymous submissions by Company employees regarding questionable accounting or auditing matters.

(D) With respect to internal audit matters:

- (1) Review and advise on the selection and removal of the internal audit director.
- (2) Review the activities and organizational structure of the internal audit function, as well as the qualifications of its personnel.
- (3) Annually, review and recommend changes (if any) to the internal audit charter and/or policies and procedures.
- (4) Periodically review, with the internal audit director, any significant difficulties, disagreements with management, or scope restrictions encountered in the course of the function's work.
- (5) Periodically review, with the independent auditor, the internal audit function's responsibility, budget, and staffing.

(E) With respect to ethical compliance, legal compliance, and risk management issues:

- (1) Oversee, review, and periodically update the Company's code of business conduct and ethics and the Company's system to monitor compliance with and enforce this code.
- (2) Review, with the Company's counsel, legal compliance and legal matters that could have a significant impact on the Company's financial statements.
- (3) Discuss with management and the internal audit function the policies with respect to risk assessment and risk management, including appropriate guidelines and policies to govern the process, as well as the Company's major financial risk exposures and the steps management has undertaken to monitor and control them.
- (4) Consider the risk of management's ability to override the Company's internal controls.

(F) With respect to reporting matters:

- (1) Report regularly to the Board regarding the execution of the Audit Committee's duties and responsibilities, activities, any issues encountered, and related recommendations.
- (2) Prepare, review and approve the audit committee report that the SEC requires be included in the Company's annual proxy statement.

- (G) With respect to QLCC responsibilities:
- (1) Establish written procedures for the confidential receipt, retention and consideration of any report of evidence of a material violation of an applicable U.S. federal or state securities law, a material breach of fiduciary duty arising under U.S. federal or state law, or a similar material violation of any U.S. federal or state law by the Company or by any officer, director, employee or agent of the Company (each, a “Material Violation”) that is reported to the Audit Committee by the Company’s chief legal officer (or equivalent thereof), Corporate Counsel, Director of Legal Affairs or other legal advisors.
 - (2) To the extent required by the SEC, New York Stock Exchange or other regulatory body exercising authority over the Company, inform the Company’s chief legal officer and Chief Executive Officer of any report of evidence of a Material Violation that is reported to the Audit Committee by the Company’s chief legal officer, Corporate Counsel, Director of Legal Affairs or other legal advisors.
 - (3) Determine whether an investigation is necessary or appropriate regarding any report of evidence of a Material Violation:
 - (a) Notify the full Board;
 - (b) Initiate an investigation, which may be conducted either by the chief legal officer or by outside attorneys;
 - (c) Retain such additional expert personnel as it deems necessary; and
 - (d) At the conclusion of any such investigation, recommend, by majority vote, that the Company implement an appropriate response to evidence of a Material Violation, and inform the chief legal officer, the Chief Executive Officer and the Board of the results of such investigation and the appropriate remedial measures to be adopted.
 - (4) Acting by majority vote, take all other appropriate actions to respond to evidence of a Material Violation that is reported to the Audit Committee by the Company’s chief legal officer, Corporate Counsel, Director of Legal Affairs or other legal advisors.

- (H) With respect to other matters:
- (1) Review, with the independent auditor, the internal audit function, and management, the extent to which changes or improvements in financial or accounting practices have been implemented.
 - (2) Review, with management, the Company’s finance function, including its budget, organization, and quality of personnel.
 - (3) Conduct an annual performance assessment relative to the Audit Committee’s

purpose, duties, and responsibilities outlined herein and present the results of the assessment to the Board.

- (4) Perform any other activities consistent with this charter, the Company's Bylaws, and governing laws that the Board or Audit Committee determines are necessary or appropriate.