

CHARTER FOR THE
AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS
OF
CYTOKINETICS, INCORPORATED

I. PURPOSE:

This Charter (“Charter”) governs the operations of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Cytokinetics, Incorporated (the “Company”). The purpose of the Committee shall be to:

- Select the Company’s independent auditors and oversee the accounting and financial reporting processes of the Company and audits of the financial statements of the Company;
- Assist the Board in oversight and monitoring of (i) the integrity of the Company’s financial statements, (ii) the Company’s financial reporting process, (iii) the Company’s compliance with legal and regulatory requirements under applicable securities law and compliance with the Company’s insider trading and 10(b)5-1 guidelines and policies, (iv) the independent auditors’ qualifications, independence and performance, (v) the Company’s systems of internal accounting and financial controls, and (vi) other areas of current or potential significant risk to the Company’s finances;
- Provide the Board with the results of its oversight and monitoring and its recommendations derived therefrom;
- Prepare a report in the Company’s annual proxy statement in accordance with the rules of the Securities and Exchange Commission (the “SEC”); and
- Provide to the Board such additional information and materials as it may deem necessary to make the Board aware of significant financial matters or other significant risks to the Company that come to its attention and that require the attention of the Board.

The Committee will cooperate with the independent auditors and the management of the Company, and the Committee will mutually cooperate to, maintain free and open communication between the Committee, the independent auditors, and management of the Company. In addition, the Committee will undertake those specific duties and responsibilities listed below and such other duties as the Board may from time to time prescribe.

II. MEMBERSHIP:

The Committee members will be appointed by, and will serve at the discretion of, the Board. The Committee will consist of at least three members of the Board. The members of the Committee shall satisfy the independence and financial literacy requirements under the Nasdaq Listing Rules applicable to Committee members as in effect from time to time, when and as required under the Nasdaq Listing Rules. At least one member shall satisfy the applicable financial sophistication requirements under the Nasdaq Listing Rules as in effect from time to time. At least one member will be an “audit committee

financial expert” as defined by the SEC rules and regulations, and the Company shall disclose the name of such “audit committee financial expert” and whether such person is independent of management in the Company’s Annual Report on Form 10-K; provided, however, in the event there is not at least one member who is an “audit committee financial expert” as defined by the SEC rules and regulations, then the Committee shall direct the Company to disclose this fact in the Company’s Annual Report on Form 10-K and explain why there is no such expert.

The members of the Committee shall be elected by the Board to serve until their successors shall be duly elected and qualified or until their earlier resignation. The Committee’s chair (the “Chair”) shall be appointed by the Board, on the recommendation of the Nominating and Governance Committee of the Board.

III. RESPONSIBILITIES:

The primary responsibilities of the Committee are (i) overseeing the Company’s financial reporting process on behalf of the Board and reporting the results of their activities to the Board, and (ii) appointing, compensating, retaining and overseeing of the work of the independent auditors and any other registered public accounting firm engaged for the purpose of performing other review or attest services for the Company. The independent auditors and each such other registered public accounting firm shall report directly and be accountable to the Committee. Management is responsible for the preparation, presentation, and integrity of the Company’s financial statements and for the appropriateness of the accounting principles and reporting policies that are used by the Company. The Company’s independent auditors are responsible for auditing the Company’s financial statements and for reviewing the Company’s unaudited interim financial statements.

The responsibilities of the Committee shall include:

- The sole and exclusive authority for the appointment, retention, termination, compensation and oversight of the work of the independent auditors, including the determination of appropriate qualifications of the independent auditors (including their internal SOX-control procedures and any material issues raised by that firm’s most recent internal SOX-control review or any investigations by regulatory authorities) and the resolution of disagreements between management and the independent auditors regarding financial reporting for the purpose of preparing or issuing an audit report or related work, subject to annual ratification of the appointment of such independent auditors by the Company’s stockholders;
- Pre-approving audit and non-audit services provided to the Company by the independent auditors (or subsequently approving non-audit services in those circumstances where a subsequent approval is necessary and permissible);
- Reviewing on a continuing basis the adequacy of the Company’s system of internal auditing and financial controls, including meeting periodically with the Company’s management and the independent auditors to review the adequacy of such controls and to review before release the disclosure regarding such system of internal controls required under SEC rules to be contained in the Company’s periodic filings and the attestations or reports by the independent auditors relating to such disclosure; Reviewing and providing guidance with respect to the external audit and the Company’s relationship with its independent auditors by:
 - (i) reviewing the independent auditors’ proposed scope and approach for their audit and

quarterly reviews for the current year;

- (ii) obtaining quarterly representations from the independent auditors regarding relationships and services with the Company that may impact independence, to the extent there are such relationships, monitoring and investigating them;
 - (iii) reviewing the auditors' independence, including obtaining an annual written communication delineating all the independent auditors' relationships and professional services as required by Rule 3526 of the Public Company Accounting Oversight Board ("PCAOB") regarding Communication with Audit Committees Concerning Independence, actively engaging in a dialogue with the independent auditors with respect to any disclosed relationships or services that may impact the objectivity and independence of the auditor and presenting this statement to the Board and taking or recommending to the Board appropriate action to oversee the independence of the independent auditors;
 - (iv) reviewing the independent auditors' PCAOB Inspection Report provided annually;
 - (v) discussing with the Company's independent auditors the financial statements and audit findings, including any significant adjustments, any critical audit matters arising from the current period audit, management judgments and accounting estimates, significant new accounting policies and disagreements with management and any other matters described in PCAOB Auditing Standard No. 16, communications with Audit Committees, as may be modified or supplemented; and
 - (vi) reviewing reports submitted to the Committee by the independent auditors in accordance with the applicable laws;
- Directing the Company's independent auditors to review (before filing with the SEC) the Company's interim financial statements included in Quarterly Reports on Form 10-Q, using professional standards and procedures for conducting such reviews;
 - Reviewing (before they are published in the Company's quarterly earnings press release) with management and the independent auditors, as appropriate, the results of the independent auditor's review of the Company's quarterly financial statements;
 - Reviewing the interim financial statements and disclosures under Management's Discussion and Analysis of Financial Condition and Results of Operations with management and the independent auditors prior to the filing of the Company's Quarterly Report on Form 10-Q. Also, the Committee shall discuss the results of the quarterly review and any other matters required to be communicated to the Committee by the independent auditors under generally accepted auditing standards;
 - Reviewing with management and the independent auditors the financial statements and disclosures under Management's Discussion and Analysis of Financial Condition and Results of Operations to be included in the Company's Annual Report on Form 10-K (or the annual report to stockholders if distributed prior to the filing of Form 10-K). Also, the Committee shall discuss with the independent auditors and management, if appropriate, the results of the annual audit and any other matters required to be communicated to the Committee by the independent auditors under generally accepted auditing standards;
 - Discussing quarterly with the independent auditors the critical policies and practices of the

Company, and any alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, together with the independent auditors' judgments about the quality and appropriateness of the Company's accounting principles as applied in its financial reporting;

- Overseeing compliance with the requirements of the SEC for disclosure of the independent auditor's services and Committee members, member qualifications and activities;
- Conducting a post-audit review of the financial statements and audit findings, including any significant suggestions for improvements provided to management by the independent auditors;
- Assessing management's implementation of the Company's good manufacturing, clinical quality assurance and good laboratory practices and programs (collectively "GXP");
- Reviewing, in conjunction with counsel, any legal matters that could have a significant impact on the Company's financial statements;
- Providing oversight and review of the Company's management of enterprise risk policies and programs;
- Formulating and approving the Company's signature authorization policy;
- Reviewing and approving in advance any proposed related party transactions;
- Reviewing the Company's investment policies and performance;
- Reviewing CEO expenses for compliance with expense policies;
- Reviewing and approving the Company's D&O insurance policies;
- Overseeing Company's tax compliance;
- Overseeing Company's cybersecurity and related policies;
- Reviewing and assessing competencies of Company's finance personnel;
- If necessary, instituting special investigations with full access to all books, records, facilities and personnel of the Company;
- As appropriate, obtaining advice and assistance from outside legal, accounting or other advisors and to determine appropriate funding for such advisors;
- Determining appropriate funding for the independent auditors and ordinary administrative expenses for the Committee;
- Reviewing its own Charter, structure, processes and membership requirements;
- Providing a report in the Company's proxy statement in accordance with the rules and

regulations of the SEC;

- Reviewing compliance with the Company's insider trading guidelines and 10(b)5-1 plans and policy;
- Reviewing "hotline" calls relating to financial reporting, financial audit matters and internal controls over financial reporting;
- Reviewing violations of the Code of Ethics and Business Conduct as they relate to financial matters, insider trading, GXP and other matters set forth in this Charter;
- Periodically review the provision of the Code of Ethics and Business Conduct for matters covered by this Charter;
- Review with management any proposed financial guidance that the Company intends to publicly disseminate and changes to such guidance;
- Reviewing procedures for receiving, retaining and treating complaints received by the Committee regarding accounting, internal accounting controls, auditing matters or improper business conduct and procedures for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters;
- Performing such other functions and to have such powers as may be necessary or appropriate in the efficient and lawful discharge of the foregoing; and
- Reviewing the adequacy of the Company's data privacy law compliance policies and practices.

IV. MEETINGS:

The Committee shall meet at least four times annually, or more frequently as circumstances may require.

To foster open communication, the Committee will meet separately or together with the Chief Executive Officer, the Chief Financial Officer and the Chief Accounting Officer (or Controller) of the Company at such times as are appropriate to review the financial affairs of the Company. The Committee will meet separately with the independent auditors of the Company, at such times as it deems appropriate, but not less than quarterly, to fulfill the responsibilities of the Committee under this Charter.

V. MINUTES:

The Committee will maintain written minutes of its meetings, which minutes will be filed with the minutes of the meetings of the Board.

VI. REPORTS:

In addition to presenting the report in the Company's proxy statement in accordance with the rules and regulations of the SEC, the Committee will summarize its examinations and recommendations to the Board as may be appropriate, consistent with the Charter.

VII. COMPENSATION:

Members of the Committee shall receive such fees, if any, for their service as Committee members as may be determined by the Board in its sole discretion. Such fees may include retainers, per meeting fees and fees for service as Chair of the Committee. Fees may be paid in such form of consideration as is determined by the Board.

Members of the Committee may not receive any compensation from the Company except the fees that they receive for service as a member of the Board or any committee thereof or as chairman of the Board or chair of any committee of the Board.

VIII. DELEGATION OF AUTHORITY:

The Committee may delegate its authority in connection to matters that fall within its purview to member(s) of the Committee or subcommittees formed by the Committee.

Approved February 14, 2023