

ALPHATEC HOLDINGS, INC.

Audit Committee Charter

(Amended and Restated as of March 1, 2018)

I. PURPOSE

This committee, having been duly designated by the Board of Directors (the “Board”) of Alphatec Holdings, Inc. (the “Company”), shall be known as the Audit Committee (the “Committee”). The purpose of the Committee is to provide assistance to the Board in fulfilling the Board’s responsibility to the Company’s shareholders relating to its accounting, financial reporting practices, the system of internal control, the audit process, the quality and integrity of its financial reports, and the Company’s process for monitoring compliance with laws and regulations and the Company’s code of conduct.

The Committee’s responsibility is oversight. Management of the Company has the responsibility for the Company’s financial statements as well as the Company’s financial reporting process, principles, and internal controls. The independent auditor is responsible for performing an audit of the Company’s annual financial statements, expressing an opinion as to the conformity of such annual financial statements with generally accepted accounting principles, reviewing the Company’s quarterly financial statements and other procedures. Each member of the Committee shall be entitled to rely on (i) the integrity of those persons within the Company and of the professionals and experts (such as the independent auditor) from which it receives information, (ii) the accuracy of the financial and other information provided to the Committee by such persons, professionals or experts absent actual knowledge to the contrary and (iii) representations made by management of the independent auditor as to any non-audit services provided by the independent auditor to the Company.

II. AUTHORITY

The Committee has the authority to conduct or authorize investigations into any matters within its scope of responsibility. Its primary duties and responsibilities related thereto are to:

1. Appoint, compensate and oversee the work of any registered public accounting firm employed by the Company;
2. Resolve any disagreements between management and the auditor regarding financial reporting;
3. Pre-approve all auditing and non-audit services;
4. Retain independent counsel, accountants or others to advise the Committee or assist in the conduct of an investigation;
5. Seek any information it requires from employees — all of whom are directed to cooperate with the Committee’s requests — or external parties;
6. Meet with Company’s officers, external auditors, or outside counsel, as necessary; and

7. Oversee that management has established and maintained processes to assure compliance by the Company with all applicable laws, regulations and corporate policy.

The Committee intends to fulfill these responsibilities primarily by carrying out the activities enumerated in Section III of this Charter.

III. DUTIES & RESPONSIBILITIES

The Committee, in its capacity as a committee of the Board, shall be directly responsible for the appointment, retention, compensation, evaluation, oversight and, if necessary, termination of the registered public accounting firm(s) employed by the Company (including resolution of disagreements between management and the auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or related work, and each such registered public accounting firm shall report directly to the Committee.

The following shall be recurring duties and responsibilities of the Committee in carrying out its purposes. These duties and responsibilities are set forth below as a guide to the Committee, with the understanding that the Committee may alter or supplement them as appropriate under the circumstances, to the extent permitted by applicable law.

A. Document Review & Reporting Process

1. Review and reassess, at least annually, the adequacy of this Charter, make recommendations to the Board and request approval for proposed changes, as conditions dictate, to update this Charter, and ensure appropriate disclosure as may be required by law or regulation.
2. Review with management and the independent auditor the Company's annual financial statements and Form 10-K prior to the filing of the Form 10-K or prior to the release of earnings, including a discussion with the independent auditor of the matters required to be discussed by Statement of Auditing Standards No. 61 ("SAS No. 61").
3. Review with management and the independent auditor each Form 10-Q prior to its filing or prior to the release of earnings, including a discussion with the independent auditor of the matters required to be discussed by SAS No. 61. The Chairperson of the Committee may represent the entire Committee for purposes of this review.
4. Review with management and the independent auditor the effect of regulatory and accounting initiatives that may affect the Company, as well as the effect of any off-balance sheet structures and transactions on the Company's financial statements.
5. Regularly report to the Board about Committee activities, issues, and related recommendations.
6. Provide an open avenue of communication between internal audit, the external auditors, and the Board.

7. Report annually to the shareholders, describing the Committee's composition, responsibilities and how they were discharged, and any other information required by rule, including approval of non-audit services.
8. Review any other reports the Company issues that relate to Committee responsibilities.
9. Perform other activities related to this charter as requested by the Board.
10. Institute and oversee special investigations as needed.
11. Confirm annually that all responsibilities outlined in this Charter have been carried out.
12. Evaluate the Committee's and individual members' performance on a regular basis.

B. Financial Reporting Process

1. In consultation with the independent auditor and the internal auditors, review the integrity of the Company's financial reporting processes, both internal and external. The Committee shall report regularly to and review with the full Board any issues that arise with respect to the quality or integrity of the Company's financial statements, compliance with legal or regulatory requirements, the performance and independence of the independent auditor, or the performance of the internal audit function.
2. Consider and approve, if appropriate, changes to the Company's auditing and accounting principles and practices as suggested by the independent auditor, management, or the internal auditing department.
3. Ensure that there exist regular systems of reporting to the Committee by each of management, the independent auditor and the internal auditor regarding any significant judgments made in management's preparation of the financial statements and any significant difficulties encountered during the course of the review or audit, including any restrictions on the scope of work or access to required information.
4. Regularly review any significant disagreements among management and the independent auditor or the internal auditing department in connection with the preparation of the financial statements.
5. Ensure and oversee timely reports from the independent auditor to the Committee of (i) all critical accounting policies and practices; (ii) all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management officials of the Company, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor; and (iii) other material written communications between the independent auditor and the management of the Company, such as any management letter or schedule of unadjusted differences.

C. Financial Statements

1. Review significant accounting and reporting issues, including complex or unusual transactions (such as off-balance sheet structures, if any) and highly judgmental areas, and recent professional and regulatory pronouncements, and understand their impact on the financial statements.
2. Review with management and the external auditors the results of the audit, including any difficulties encountered and any significant changes in the audit plan.
3. Review the annual financial statements, and consider whether they are complete, consistent with information known to committee members, and reflect appropriate accounting principles.
4. Review other sections of the annual report and related regulatory filings before release and consider the accuracy and completeness of the information.
5. Review with management and the external auditors all matters required to be communicated to the committee under generally accepted auditing standards.
6. Understand how management develops interim financial information, and the nature and extent of internal and external auditor involvement.
7. Review interim financial reports with management and the external auditors before filing with regulators, and consider whether they are complete and consistent with the information known to committee members.

D. Internal Control

1. Consider the effectiveness of the Company's internal control system, including information technology security and control.
2. Understand the scope of internal and external auditors' review of internal control over financial reporting, and obtain reports on significant findings and recommendations, together with management's responses.
3. Inquire of management and the independent auditors about significant risks or exposures facing the Company.

E. Internal Audit

1. Review with management and the chief audit executive the charter, plans, activities, staffing, and organizational structure of the internal audit function.
2. Ensure there are no unjustified restrictions or limitations, and review and concur in the appointment, replacement, or dismissal of the chief audit executive.
3. Review the effectiveness of the internal audit function, including compliance with The Institute of Internal Auditors' *Standards for the Professional Practice of Internal Auditing*.

4. On a regular basis, meet separately with the chief audit executive to discuss any matters that the committee or internal audit believes should be discussed privately.

F. External Audit

1. Review the external auditors' proposed audit scope and approach, including coordination of audit effort with internal audit.
2. Review the performance of the external auditors, and exercise final approval on the appointment or discharge of the auditors.
3. Review and confirm the independence of the external auditors by obtaining statements from the auditors on relationships between the auditors and the Company, including non-audit services, and discussing the relationships with the auditors.
4. On a regular basis, meet separately with the external auditors to discuss any matters that the committee or auditors believe should be discussed privately.

G. Independent Auditor

1. Review the performance of the independent auditor and appoint or terminate the independent auditor. The Committee has the sole authority and responsibility to select, evaluate, and where appropriate, replace the outside auditor. The independent auditor is ultimately accountable to the Committee for such auditor's review of the financial statements and controls of the Company. The Committee shall determine the appropriate compensation of the independent auditor.
2. Approve in advance all audit services and all permitted non-audit services, except where such services are determined to be *de minimis* under the Exchange Act. The Committee may delegate, to one or more designated members of the Committee, the authority to grant such pre-approvals. The decisions of any member to whom such authority is delegated shall be presented to the full Committee at each of its scheduled meetings.
3. Oversee and ensure the independence of the auditor by (i) receiving from, and reviewing and discussing with, the auditor, on a periodic basis, a formal written statement delineating all relationships between the auditor and the Company consistent with Independence Standards Board Standard 1 ("ISB No. 1"); (ii) reviewing, and actively discussing with the Board, if necessary, and the auditor, on a periodic basis, any disclosed relationships or services between the auditor and the Company or any other disclosed relationships or services that may impact the objectivity and independence of the auditor; (iii) recommending, if necessary, that the Board take appropriate action to satisfy itself of the auditor's independence; and (iv) ensuring that the lead or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit does not perform audit services for the Company for more than five (5) consecutive fiscal years.

4. Set clear hiring policies for employees or former employees of the Company's independent auditor.

H. Legal Compliance/General

1. Review, with the Company's counsel, any legal or regulatory matter that could have a significant impact on the Company's financial statements.
2. Review and approve, prior to the Company's entry into any such transactions, all transactions between the Company and its executive officers, members of its Board, beneficial holders of more than 5% of the Company's securities, immediate family members of any of the foregoing persons, and any other parties whom the Board determines may be considered to be related parties.
3. When deemed necessary by the members of the Committee, retain independent legal, accounting or other advisors or consultants to advise and assist the Committee in carrying out its duties.
4. The Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditor to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.
5. Establish procedures for (i) the receipt, retention, and treatment of complaints received by the Company from external parties regarding accounting, internal accounting controls, or auditing matters; and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
6. Review the effectiveness of the system for monitoring compliance with laws and regulations and the results of management's investigation and follow-up (including disciplinary action) of any instances of noncompliance.
7. Review the findings of any examinations by regulatory agencies, and any auditor observations.
8. Review the process for communicating the code of conduct to Company personnel, and for monitoring compliance therewith.
9. Obtain regular updates from management and Company legal counsel regarding compliance matters.
10. Review with management the policies and procedures with respect to officers' expense accounts and perquisites.
11. Perform such other duties and responsibilities as may be assigned to the Committee, from time to time by the Board and/or the Chairman of the Board, consistent with this Charter, the Company's Articles of Incorporation, Restated Bylaws and applicable rule or law.

IV. COMPOSITION

The Committee shall be comprised of not fewer than three members of the Board, as shall be determined from time to time by the Board. The members of the Committee shall be elected by a vote of the majority of the Board or, if so delegated by the Board, a committee thereof responsible for nominations of directors, at the annual organizational meeting of the Board, and shall hold office until his or her successor is duly elected and qualified, unless he or she sooner is removed, dies, retires or resigns.

All members of the Committee shall meet the independence requirements of The Nasdaq Stock Market LLC (“NASDAQ”) and applicable laws, including Rule 10A-3 under the Securities Exchange Act of 1934, as amended (the “Exchange Act”). Members of the Committee also must meet all financial knowledge and experience qualifications under the rules promulgated by NASDAQ, the Securities and Exchange Commission (the “SEC”) or other governing body, and as may be in effect from time to time. In addition, at least one member of the Committee shall, in the judgment of the Board, be an “audit committee financial expert” as defined by Item 407(d)(5) of Regulation S-K.

The entire Committee or any individual Committee member may be removed without cause by the affirmative vote of a majority of the Board. Any Committee member may resign effective upon giving oral or written notice to the Chairman of the Board, the Secretary of the Company, or the Board (unless the notice specifies a later time for the effectiveness of such resignation). The Board may elect a successor to assume the available position on the Committee when the resignation becomes effective.

A chairperson of the Committee (the “Chairperson”) shall be recommended by the Nominating and Governance Committee and appointed by the Board. In the absence of such designation, the members of the Committee may designate the Chairperson by majority vote of the full Committee membership. The Chairperson shall determine the agenda for and the length of meetings and shall have unlimited access to management and to information relating to the Committee’s purposes. The Chairperson shall establish such other rules as may from time to time be necessary and proper for the conduct of the business of the Committee.

V. MEETINGS

The Committee shall meet at least once each fiscal quarter, or more frequently as circumstances dictate and as it deems necessary to carry out its responsibilities. All Committee members are expected to attend each meeting, in person or via tele- or video-conference. Members of senior management, the independent auditor or others may attend meetings of the Committee at the invitation of the Committee and shall provide pertinent information as necessary.

As part of its duty to foster open communication, the Committee shall meet separately, at least annually, with management, the director of the internal auditing department and the independent auditor to discuss any matters that the Committee or each of these groups believe should be discussed privately. In addition, the Committee or at least its Chairperson should meet separately with the independent auditor, and management quarterly to review the Corporation’s financial statements in accordance with Section III.

The Committee shall keep minutes of the proceedings of the Committee. In addition to the specific matters set forth herein requiring reports by the Committee to the full Board, the

Committee shall report such other significant matters as it deems necessary concerning its activities to the full Board. The Committee may appoint a Secretary whose duties and responsibilities shall be to keep records of the proceedings of the Committee for the purposes of reporting Committee activities to the Board and to perform all other duties as may from time to time be assigned to him or her by the Committee, or otherwise at the direction of a Committee member. The Secretary need not be a member of the Committee or a director and shall have no membership or voting rights by virtue of the position.

VI. SUBCOMMITTEES

The Committee may, by resolution passed by a majority of the Committee members, designate one or more subcommittees, each subcommittee to consist of one or more members of the Committee. Any such subcommittee, to the extent provided in the resolutions of the Committee and to the extent not limited by applicable law, shall have and may exercise all the powers and authority of the Committee. Each subcommittee shall have such name as may be determined from time to time by resolution adopted by the Committee. Each subcommittee shall keep regular minutes of its meetings and report the same to the Committee or the Board when required.

VII. ADVISORS

In the course of its duties, the Committee shall have the authority, at the Company's expense and without needing to seek approval for the retention of such advisors or consultants from the Board, to retain and terminate compensation consultants, legal counsel, or other advisors, as the Committee deems advisable, including the sole authority to approve any such advisors' fees and other retention terms.

VIII. ASSESSMENT

At least annually, the Committee shall conduct an evaluation of its performance and this Charter. The Committee shall report its conclusions regarding this evaluation to the Board either orally or in writing. The Committee's report should generally include an assessment of its compliance with this Charter, as well as identification of areas in which the Committee could improve its performance and this Charter could be improved.