

AMEDISYS, INC.
BOARD OF DIRECTORS
AMENDED AND RESTATED AUDIT COMMITTEE CHARTER

The Board of Directors the (“Board”) of Amedisys, Inc. (the “Company”) shall appoint from its members an Audit Committee (the “Committee”). This charter defines the role, authority and responsibilities of the Committee.

I. Committee Membership

- A. The Committee shall be comprised of at least three directors who shall meet the independence standards established by the Board, applicable laws and regulations, including Rule 10A-3 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), and the listing standards of the NASDAQ Global Select Market. No member of the Committee can have participated in the preparation of the Company’s or any of its subsidiaries’ financial statements at any time during the past three years.
- B. Each member must be able to read and understand fundamental financial statements, including the Company’s balance sheet, income statement, and cash flow statement.
- C. At least one member must have past employment experience in finance or accounting, requisite professional certification in accounting, or other comparable experience or background which results in the individual’s financial sophistication. At least one member shall meet the definition of and be designated as an “audit committee financial expert,” as such term is defined by the rules and regulations of the Securities and Exchange Commission (“SEC”). A person who satisfies this definition of audit committee financial expert will also be presumed to have financial sophistication.
- D. The members of the Committee shall be elected by the Board annually on the recommendation of the Nominating and Corporate Governance Committee of the Board and shall serve until the earlier to occur of his or her resignation or removal or the election and qualification of such member’s successor.

II. Committee Purposes

- A. The purpose of the Committee is to oversee the accounting and financial reporting processes of the Company and the audits of the financial statements of the Company.
- B. The function of the Committee is oversight. The management of the Company is responsible for the preparation, presentation and integrity of the Company’s financial statements and for the effectiveness of the Company’s internal controls over financial reporting. Management is responsible for maintaining appropriate accounting and financial reporting principles and policies and internal controls and procedures that provide for compliance with accounting standards and applicable

laws and regulations. The independent auditors are responsible for planning and carrying out a proper audit of the Company's annual financial statements prior to the filing of each Annual Report on Form 10-K with the SEC, planning and carrying out reviews of the Company's quarterly financial statements prior to the filing of each Quarterly Report on Form 10-Q with the SEC, annually auditing management's assessment of the effectiveness of the Company's internal controls over financial reporting, and other procedures. In fulfilling their responsibilities hereunder, it is recognized that members of the Committee are not full-time employees of the Company and are not, and do not represent themselves to be, performing the functions of auditors or accountants. As such, it is not the duty or responsibility of the Committee or its members to conduct "field work" or other types of auditing or accounting reviews or procedures or to set auditor independence standards.

- C. Each member of the Committee shall be entitled to rely on (i) the integrity of those persons and organizations within and outside the Company that provide information to the Committee and (ii) the accuracy and completeness of the financial and other information provided to the Committee by such persons or organizations absent actual knowledge to the contrary (which shall be promptly reported to the Board).
- D. The independent auditors shall submit to the Committee annually a formal statement (the "Auditors' Statement") describing: (i) the auditors' internal quality-control procedures; (ii) any material issues raised by the most recent internal quality-control review, peer review, or Public Company Accounting Oversight Board ("PCAOB") review or inspection of the auditors, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the auditors, and any steps taken to deal with any such issues; and (iii) to assess the auditors' independence, all relationships between the independent auditors and the Company, including the matters set forth in the applicable requirements of the PCAOB regarding the independent auditor's communications with the Committee concerning independence.
- E. The independent auditors shall submit to the Committee annually a formal statement of the fees billed in each of the last two fiscal years for each of the following categories of services rendered by the independent auditors: (i) the audit of the Company's annual financial statements, the reviews of the financial statements included in the Company's Quarterly Reports on Form 10-Q and such additional services that are normally provided by the independent auditors in connection with statutory and regulatory filings or engagements; (ii) assurance and related services not included in clause (i) that are reasonably related to the performance of the audit or review of the Company's financial statements, in the aggregate and by each service; (iii) tax compliance, tax advice and tax planning services, in the aggregate and by each service; and (iv) all other products and services rendered by the independent auditors, in the aggregate and by each service.

- F. The independent auditors shall periodically update the Committee members on industry trends, best practices and other similar topics.
- G. The Company's Internal Audit Department has the responsibility to provide assurance, through audit procedures and testing, that the Company's internal controls are designed well and operating effectively as of a certain point in time.

III. Committee Duties and Responsibilities

To carry out its purposes, the Committee shall have the following duties and responsibilities:

- A. with respect to the independent auditors and other registered public accounting firms:
 - 1. to be directly responsible for the appointment, compensation, retention, termination, if necessary, and oversight of the work of the independent auditors, who shall report directly to the Committee (such authority may not be delegated to the Board or Company management);
 - 2. to be directly responsible for the appointment, compensation, retention, termination, if necessary, and oversight of the work of any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or to perform audit, review or attestation services, which firm shall also report directly to the Committee;
 - 3. to pre-approve, and to adopt appropriate procedures to pre-approve, all audit and non-audit services to be provided by the independent auditors and other registered public accounting firms;
 - 4. to ensure that the independent auditors prepare and deliver annually an Auditors' Statement, and to discuss with the independent auditors any relationships or services disclosed in this Statement that may impact the quality of audit services or the objectivity and independence of the Company's independent auditors;
 - 5. to obtain from the independent auditors in connection with any audit a timely report relating to the Company's annual audited financial statements describing all critical accounting policies and practices used, all alternative treatments within generally accepted accounting principles ("GAAP") for policies and practices that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditors, and any material written communications between the independent auditors and management, such as any "management" letter or schedule of unadjusted differences;
 - 6. to keep the independent auditors informed of the Committee's understanding of the Company's relationships and transactions with related

parties that are significant to the Company; and to review and discuss with the independent auditors the auditors' evaluation of the Company's identification of, accounting for, and disclosure of its relationships and transactions with related parties, including any significant matters arising from the audit regarding the Company's relationships and transactions with related parties; and

7. to oversee the timing and process for implementing the rotation of the lead audit partner, the concurring partner and any other active audit engagement team partner.

B. with respect to the Internal Audit Department:

1. to facilitate independence of Internal Audit within the Company:
 - a. The Committee shall be responsible for approving the appointment, replacement, and compensation of the Senior Vice President – Audit;
 - b. An independent reporting structure for the Internal Audit Department shall be maintained whereby the Senior Vice President – Audit reports directly to the Committee, but shall also be given managerial responsibility and oversight by the Chief Financial Officer of the Company; and
 - c. The Committee shall approve any salary adjustments or bonus awards recommended by management for the Senior Vice President – Audit;
2. to review and approve the annual:
 - a. Financial budget;
 - b. Time budget; and
 - c. Work Plan;
3. to review quarterly progress reports;
4. to annually evaluate the performance of the Senior Vice President – Audit; and
5. to provide the Senior Vice President – Audit direct access to the Committee Chair and/or the Lead Independent Director, as requested.

C. with respect to accounting principles and policies and financial reporting:

1. to consider any reports or communications (and management's and/or the Internal Audit Department's responses thereto) submitted to the Committee by the independent auditors required by or referred to in PCAOB AS 1301: Communications with Audit Committees, as it may be modified or supplemented, or other professional standards;
2. to meet with management, the independent auditors and, if appropriate, the Senior Vice President – Audit:
 - a. to discuss the overall audit strategy and the scope and timing of the annual audit;
 - b. to discuss the annual audited financial statements and quarterly financial statements, including the Company's disclosures under the "Management's Discussion and Analysis of Financial Condition and Results of Operations" section of the Company's Form 10-K, prior to the filing of the Form 10-K with the SEC;
 - c. to discuss any significant matters arising from any audit, including any audit problems or difficulties, whether raised by management, the Internal Audit Department or the independent auditors, relating to the Company's financial statements;
 - d. to discuss any difficulties the independent auditors encountered in the course of the audit, including any restrictions on their activities or access to requested information and any significant disagreements with management;
 - e. to discuss any "management" or "internal control" letter issued, or proposed to be issued, by the independent auditors to the Company; and
 - f. to discuss, as appropriate: (i) any major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and any major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies; (ii) analyses prepared by management and/or the independent auditors setting forth 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; and (iii) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company;
3. to inquire of the Company's Chief Executive Officer and Chief Financial Officer as to the existence of any significant deficiencies or material

weaknesses in the design or operation of the Company's internal controls over financial reporting that are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information, and as to the existence of any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls over financial reporting;

4. to discuss guidelines and policies governing the process by which senior management of the Company and the relevant departments of the Company assess and manage the Company's exposure to risk (including those related to data privacy and security), and to discuss the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures;
5. to obtain from the independent auditors assurance that the audit was conducted in a manner consistent with Section 10A of the Exchange Act, which sets forth certain procedures to be followed in any audit of financial statements required under the Exchange Act;
6. to discuss with the Company's Chief Legal and Government Affairs Officer any significant legal, compliance or regulatory matters that may have a material effect on the financial statements or the Company's business, financial statements or compliance policies, including material notices to or inquiries received from governmental agencies. A summary of all pending litigation will be provided to the Committee on a quarterly basis;
7. to discuss and review the type and presentation of information to be included in earnings press releases, including the use of any pro forma, adjusted or other non-GAAP financial information;
8. to discuss the types of financial information and earnings guidance provided, and the types of presentations made, to analysts and rating agencies;
9. to establish and oversee procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and for the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters;
10. the Chair of the Committee shall receive reports of any conduct that the Chief Executive Officer or any accounting and finance personnel believes to be a violation of law or the "Special Ethics Obligations for Employees with Accounting and Financial Reporting Responsibilities" section of the Company's Code of Ethical Business Conduct, including any transaction or relationship that reasonably could be expected to give rise to a conflict of interest.

11. to review and discuss any reports concerning material violations submitted to it by Company attorneys or outside counsel pursuant to the SEC attorney professional responsibility rules (17 C.F.R. Part 205) or otherwise; and
 12. to review and approve all related party transactions of the Company on an ongoing basis.
- D. with respect to reporting and recommendations:
1. to prepare any report or other disclosures, including any recommendation of the Committee, as required by the rules of the SEC to be included in the Company's annual Proxy Statement;
 2. to recommend to the Board that the annual audited financial statements be included in the Company's Form 10-K;
 3. to review and reassess the adequacy of this Charter at least annually and recommend any changes to the full Board; and
 4. to report its activities to the full Board on a regular basis and to make such recommendations with respect to the above and other matters as the Committee may deem necessary or appropriate.
- E. with respect to the Chief Financial Officer position and Principal Accounting Officer position, review any hiring/firing recommendation by the Chief Executive Officer as prescribed by "best practices" in corporate governance.

IV. Committee Structure and Operations

The Nominating and Corporate Governance Committee shall designate one member of the Committee as its Chair. The Chair of the Committee shall develop and set the Committee's agenda, in consultation with other members of the Committee, the Board and appropriate members of management.

The Committee shall meet once every fiscal quarter, or more frequently if circumstances dictate; should meet separately at least quarterly with management, the Senior Vice President – Audit and the independent auditors to discuss any matters that the Committee or any of these persons or firms believe should be discussed privately; and should meet without any members of Company management present at least quarterly. All independent directors on the Board may attend Audit Committee meetings without an invitation. The Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditors to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee. A majority of the Committee shall constitute a quorum for the transaction of business. The action of a majority of those present at a meeting, at which a quorum is present, shall be the act of the Committee (or, in case a quorum at the time consists of two members of the Committee, the action of both members present at a meeting shall be the act of the Committee). As permitted by Section 141 of the Delaware General Corporation Law, the Committee may act by unanimous written consent,

and may conduct meetings via conference telephone or similar communication equipment by means of which all persons participating in the meeting can hear each other.

The Committee will annually evaluate its own performance as part of the annual Board evaluation process.

V. Delegation to Subcommittee

Except as otherwise 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. The Committee may, in its discretion, delegate to one or more of its members the authority to pre-approve any audit or non-audit services to be performed by the independent auditors, provided that any such approvals are presented to the Committee at its next scheduled meeting.

VI. Resources and Authority of the Committee

- A. The Committee shall have the resources and authority appropriate to discharge its duties and responsibilities, including the authority to select, retain, terminate, and approve the fees and other retention terms of special or independent counsel, accountants or other experts and advisors, as it deems necessary or appropriate, without seeking approval of the Board or management.
- B. It is the intention of the Board and the Committee that any communications with the Company's Chief Legal Officer (or other in-house attorney) be deemed to constitute communications for the purpose of obtaining legal advice and are therefore privileged attorney- client communications.
- C. The Company shall provide for appropriate funding, as determined by the Committee, in its capacity as a committee of the Board, for payment of:
 - 1. compensation to the independent auditors and any other public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company;
 - 2. compensation of any advisors employed by the Committee; and
 - 3. ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

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As most recently amended by the Amedisys, Inc. Board of Directors on December 14, 2022.