SONIDA SENIOR LIVING, INC.

Audit Committee Charter

As adopted by the Board of Directors, effective June 3, 2026

Purpose

The purpose of the Audit Committee (the "***Committee***") of the board of directors (the "***Board***") of Sonida Senior Living, Inc. (the "***Company***") is to assist the Board in fulfilling its oversight responsibilities relating to (i) the integrity of the Company's financial statements, (ii) the Company's compliance with legal and regulatory requirements, including ethics and compliance matters, (iv) the qualifications and independence of the Company's independent registered public accounting firm (the "***Independent Auditor***") and (v) the performance of the Company's internal audit function ("***Internal Audit***") and the Independent Auditor and (vi) the Company's policies and procedures for risk assessment and risk management to the extent delegated to the Committee by the Board.

Organization

The Committee shall be comprised of at least three directors, each of whom meets the independence requirements of the New York Stock Exchange (the "***NYSE***") and the Company's Corporate Governance Guidelines and satisfies all additional independence and qualification requirements applicable to audit committee members, including any requirements under the Securities Exchange Act of 1934, as amended (together with the rules and regulations promulgated thereunder, the "***Exchange Act***"), the rules and regulations of the Securities and Exchange Commission (the "***SEC***") and the NYSE. No Committee member may, other than in his or her capacity as a member of the Committee, the Board or any other Board committee, accept directly or indirectly any consulting, advisory or other compensatory fee from the Company or any subsidiary of the Company or be an affiliated person of the Company or any subsidiary of the Company, in each case to the extent prohibited by Rule 10A-3 under the Exchange Act and applicable NYSE rules. Determinations as to whether a particular director satisfies the requirements for membership on the Committee shall be made by the Board.

Each member of the Committee must be financially literate, as such qualification is interpreted by the Board in its business judgment. In addition, at least one member of the Committee must be an "audit committee financial expert" as such term is defined in Item 407(d)(5)(ii) of Regulation S-K.

If a Committee member simultaneously serves on the audit committee of more than three public companies, the Board shall determine whether such simultaneous service would impair the Committee member's ability to effectively serve on the Committee and shall disclose such determination in accordance with NYSE rules.

Any action duly taken by the Committee during a period in which one or more members subsequently is determined to have failed to meet the membership qualifications described herein shall nevertheless constitute duly authorized action of the Committee and shall be valid and effective for all purposes, except to the extent required by law or determined appropriate by the Committee to satisfy regulatory standards.

The members of the Committee (i) shall be appointed by the Board on the recommendation of the Nominating and Corporate Governance Committee, (ii) shall serve for such terms as the Board may determine, or until their earlier resignation, death or removal, and (iii) may be removed by the Board in its discretion, subject to any contractual nomination or designation rights then in effect.

The Board shall designate one member of the Committee as Chair. If the Board does not designate a Chair, the members of the Committee shall designate a Chair by majority vote of the full Committee membership. The Chair will preside, when present, at all meetings of the Committee and set the agendas for Committee meetings.

In discharging its oversight role, the Committee should seek to maintain free and open communication among the Committee, the Board, management, Internal Audit and the Independent Auditor and take appropriate actions to reinforce the Company's expectations for quality financial reporting, sound risk practices and ethical behavior.

Meetings

The Committee shall meet with such frequency and at such intervals as it determines necessary to carry out its duties and responsibilities, but no less than once per quarter. The Committee may meet at such times as determined by its Chair or as requested by any two of its members. Notice of all Committee meetings shall be given, and waiver thereof determined, in accordance with the notice and waiver requirements applicable to the Board. The Committee may meet by telephone, video conference or similar means of remote communication to the extent permitted by the Company's bylaws and applicable law. Polling of Committee members is not permitted in lieu of meetings.

The Committee shall meet separately and periodically with management, Internal Audit (or other Company personnel responsible for the internal audit function) and the Independent Auditor. The Committee shall discuss with management and the Independent Auditor the Company's annual and quarterly financial statements and the adequacy of internal controls.

The Committee may invite to its meetings any director, member of management of the Company and such other persons as it deems appropriate in order to carry out its responsibilities. The Committee may meet in executive session as it deems appropriate.

The Committee shall maintain minutes of each meeting of the Committee, and each written consent to action taken without a meeting, reflecting the actions so authorized or taken by the Committee. A copy of the minutes of each meeting and all consents shall be placed in the Company's minute book.

Authority

The Committee's role is one of oversight. While the Board has delegated to the Committee the duties and responsibilities set forth in this Charter, the fundamental responsibility for the accuracy and completeness of the Company's financial statements and disclosures, the Company's compliance with laws and regulations and the quality of the Company's accounting and financial reporting processes remains with management and the Independent Auditor.

The Committee shall have full access to the Company's books, records, facilities and personnel and shall have authority to obtain advice and assistance from any officer or employee of the Company. The Committee may request any officer or employee of the Company, the Company's outside counsel, the Independent Auditor or any advisor to meet with any members of, or advisors to, the Committee.

The Committee shall have the authority, in its sole discretion, to retain independent counsel, experts and other advisors as it deems appropriate to assist with the execution of its duties and responsibilities as set forth in this Charter. The Committee shall have sole authority to approve such advisors' fees and other retention terms. The Company shall provide appropriate funding, as determined by the Committee, for payment of compensation to the Independent Auditor for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, for payment of compensation to any advisors employed by the Committee and for ordinary administrative expenses necessary or appropriate in carrying out its duties and responsibilities.

The Committee may conduct or authorize investigations into any matters within the scope of its duties and responsibilities as the Committee deems appropriate.

Delegation to Subcommittees

The Committee may form and delegate authority to one or more subcommittees consisting of one or more members of the Committee, to the extent permitted by applicable law and the rules of the NYSE and the SEC.

Responsibilities

In furtherance of its purpose, the Committee shall:

Independent Audit, Financial Statements and Internal Controls

1. Be directly responsible for the appointment, compensation, retention, oversight of the work and termination of the Independent Auditor and any other independent registered 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. The Independent Auditor selection process shall be based upon competitive bidding principles and shall take place no less than once every five years. The Committee shall also be responsible for the resolution of disagreements between management and the Independent Auditor, or any other such firm, regarding accounting and financial reporting. The Independent Auditor and any other such firm shall report directly to the Committee.

2. Establish policies and procedures for the engagement of the Independent Auditor to provide audit, permitted non-audit and tax services, including pre-approval by the Committee or a member of the Committee with delegated pre-approval authority, subject to any de minimis exceptions permitted by applicable law. The Committee shall ensure that approvals of non-audit services by the Independent Auditor are disclosed to investors in periodic reports filed with the SEC to the extent required by applicable law.

3. Obtain and review, at least annually, a report by the Independent Auditor describing (i) the Independent Auditor’s internal quality-control procedures, (ii) any material issues raised by the most recent internal quality-control review or peer review of the Independent Auditor, 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 Independent Auditor, (iii) any steps taken to address any such issues and (iv) all relationships between the Independent Auditor and the Company pertaining to the independence of the Independent Auditor. The Committee shall discuss with the Independent Auditor any issues or relationships disclosed in such report that, in the judgment of the Committee, may have an impact on the competence or independence of the Independent Auditor.

4. Review and evaluate the qualifications, performance and independence of the Independent Auditor and the lead audit partner, taking into account the opinions of management and Internal Audit, the adequacy of the Independent Auditor’s quality controls and whether the provision of permitted non-audit services is compatible with maintaining the Independent Auditor’s independence. The Committee shall assure the regular rotation of the lead audit partner, the concurring partner and

other audit partners to the extent required by law and shall consider whether, to assure continuing auditor independence, there should be a regular rotation of the outside audit firm itself. The Committee shall present its conclusions with respect to the Independent Auditor to the Board.

5. Discuss with Internal Audit and management their views as to the competence, performance and independence of the Independent Auditor.

6. Establish policies for the Company's hiring of employees or former employees of the Independent Auditor and oversee the hiring of any such personnel in accordance with applicable law.

7. Meet to review and discuss the annual audited financial statements and quarterly financial statements with management and the Independent Auditor, including the annual and quarterly report disclosures under the heading "Management's Discussion and Analysis of Financial Condition and Results of Operations." The Committee shall 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.

8. Review and discuss earnings press releases as well as financial information and earnings guidance provided to analysts and rating agencies, including the use of "pro forma," "adjusted" or other non-GAAP financial information. Such discussion may be done generally, consisting of discussing the types of information to be disclosed and the types of presentations to be made.

9. Review reports to management prepared by the Independent Auditor or Internal Audit and any responses by management.

10. Obtain and review annually, prior to completion of the annual audit, a report from the Independent Auditor describing (i) all critical accounting policies and practices to be reflected in the annual audit, (ii) all alternative treatments of financial information within generally accepted accounting principles ("GAAP") for policies and procedures related to material items that have been discussed with management, including 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 management, such as any management letter or schedule of unadjusted differences. The Committee shall review any reports on such topics or similar topics prepared by management and discuss with the Independent Auditor any material issues raised in such reports.

11. Review the Company's financial reporting processes, disclosure controls and procedures and internal controls in consultation with the Independent Auditor, Internal Audit and management. Such review shall include 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, major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of identified deficiencies. The Committee shall review disclosures made to the Committee by the Company's Chief Executive Officer and Chief Financial Officer during their certification process for each Form 10-K and Form 10-Q about any significant deficiencies or material weaknesses in the design or operation of internal control over financial reporting and any fraud involving management or other employees who have a significant role in the Company's internal controls.

12. Review analyses prepared by management or the Independent Auditor 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.

13. Discuss with the Independent Auditor the Independent Auditor's judgment about the quality, not just the acceptability, of the accounting principles applied in the Company's financial reporting.

14. Review with the Independent Auditor any audit problems or difficulties and management's response thereto, including any restrictions on the scope of the Independent Auditor's activities or access to requested information, any significant disagreements with management, any accounting adjustments that were noted or proposed by the Independent Auditor but "passed" (as immaterial or otherwise), any communications between the audit team and the Independent Auditor's national office respecting auditing or accounting issues presented by the engagement and any "management" or "internal control" letter issued or proposed to be issued by the Independent Auditor to the Company.

15. Review with the Independent Auditor, Internal Audit and management the extent to which changes or improvements in financial or accounting practices and internal controls that were previously reviewed or approved by the Committee have been implemented.

16. Review annually the effect of legal, regulatory and accounting initiatives, including reports regarding accounting matters received from regulators that may have a material effect on the Company's financial statements or related Company compliance policies, and off-balance sheet arrangements, if any, on the Company's financial statements.

17. Review and discuss with the Independent Auditor 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.

18. Review and discuss with the Independent Auditor the matters required to be discussed by the applicable requirements of the Public Company Accounting Oversight Board and the SEC, including the external audit plan and revisions thereto.

Internal Audit

19. Review and assess the annual internal audit plan, the process used to develop the plan and the status of activities, significant findings, recommendations and management's response. Provide oversight of Internal Audit, including by reviewing and discussing with management reports and other communications prepared by Internal Audit.

20. Oversee Internal Audit's structure, objectivity, responsibilities, staffing, resources and budget. Discuss with the Independent Auditor the Independent Auditor's judgment about the competence, performance and cooperation of Internal Audit and management and Internal Audit's responsibilities, budget and staffing.

21. Recommend for Board approval, as appropriate, the appointment and, if appropriate, replacement of (i) the head of Internal Audit, if the head of Internal Audit is a Company employee, or (ii) any third-party service provider, other than the Independent Auditor, that is providing Internal Audit services to the Company.

22. Recommend for Board approval, as appropriate, the budget for Internal Audit.

Compliance and Risk Management

23. Oversee the Company's Code of Business Conduct and Ethics, including reviewing and recommending amendments to the Code, monitoring compliance with the Code and reviewing and granting, if deemed appropriate by the Committee, any requested waiver of the Code for an officer or a director. Any such waiver must be granted in writing and disclosed as required by applicable law and NYSE rules.

24. Review in advance and, as appropriate, approve any proposed related-person transaction required to be disclosed under Item 404(a) of Regulation S-K, in accordance with the Company's Related Person Transaction Policy.

25. Review and assess the adequacy of the Company's Related Person Transaction Policy at least annually and recommend any proposed changes to the Board for approval.

26. Discuss policies with respect to risk assessment and risk management, the Company's major litigation and financial risk exposures and the steps management has taken to monitor and control such exposures.

27. Periodically review with management the Company's cybersecurity risk exposures, including the Company's processes for assessing, identifying and managing material risks from cybersecurity threats, and the steps management has taken to monitor and control such exposures. The Committee shall perform such other tasks related to the oversight of cybersecurity risks as the Board may delegate to the Committee.

28. Periodically review with management the activities of the Company's internal compliance systems and protocols and receive periodic reports regarding the Company's legal and regulatory compliance.

29. Review periodically with the Company's Chief Legal Officer, General Counsel or appropriate delegates the Company's compliance with legal and regulatory requirements.

30. Establish procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and (ii) the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters. The Committee shall periodically review these procedures with management and Internal Audit and review complaints received by the Company regarding accounting, internal controls or auditing matters.

31. Receive, retain and determine the treatment of reports of material violations of federal or state securities law, material breaches of fiduciary duty arising under federal or state law or similar material violations of federal or state law that are reported to the Committee by an attorney because the attorney reasonably believes that it would be futile to report such material violation to the Chief Legal Officer, General Counsel or Chief Executive Officer or because the attorney reasonably believes that the response of the Chief Legal Officer, General Counsel or Chief Executive Officer to the attorney's report was not appropriate or was not timely.

Committee Report, Evaluation and Charter

32. Prepare, or cause to be prepared, the report of the Committee required by the rules of the SEC to be included in the Company's annual proxy statement or annual report on Form 10-K, as applicable.

33. Report regularly to the Board on the activities of the Committee, including the results of the annual audit, and review with the Board any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance and independence of the Company's Independent Auditor or the performance of Internal Audit.

34. Conduct an annual evaluation assessing the Committee's performance with respect to its purpose, duties and responsibilities set forth in this Charter and report the results of such evaluation to the Nominating and Corporate Governance Committee and the Board.

35. Review the adequacy of this Charter at least annually and recommend any proposed changes to the Board for approval.

36. Perform such other duties and responsibilities as are consistent with this Charter, the Company's bylaws, governing law, the rules and regulations of the NYSE, the federal securities laws and such other requirements applicable to the Company, or as the Board may delegate to the Committee.