

NATIONAL HEALTH INVESTORS, INC. RESTATED AUDIT COMMITTEE CHARTER

Purpose

The purpose of the Audit Committee (the “**Committee**”) is to (A) assist the Board of Directors (the “**Board**”) of National Health Investors, Inc. (the “**Company**”) with oversight and monitoring of: (i) the integrity of the Company’s financial statements; (ii) the Company’s compliance with legal and regulatory requirements (including compliance with applicable provisions required to maintain the Company’s status as a real estate investment trust (“**REIT**”)); (iii) the independent registered public accounting firm engaged in the purpose of preparing or issuing an audit report as to the Company’s financial statements, or performing other audit, review or attest services for the Company (the “**independent auditor**”), including the independent auditor’s qualifications, independence and performance; (iv) the performance of the Company’s systems of internal control over financial reporting and disclosure controls and procedures; (v) the performance of the Company’s internal audit function and related matters; and (vi) the Company’s risk assessment, risk management and risk mitigation policies and programs, including matters relating to privacy and cybersecurity; (B) prepare and approve the Audit Committee Report required by the rules of the U.S. Securities and Exchange Commission (the “**SEC**”) to be included in the Company’s annual proxy statement; and (C) otherwise carry out the duties and responsibilities set forth in this Charter and any other responsibilities or duties that the Board may assign to the Committee from time to time. Consistent with these functions, the Committee will encourage continuous improvement of, and foster adherence to, the Company’s policies, procedures and practices at all levels.

It is not the role of the Committee to prepare financial statements, perform audits or determine that the Company’s financial statements and disclosures are in accordance with U.S. generally accepted accounting principles (“**GAAP**”) and applicable law, nor is it the Committee’s role to guarantee that the Company’s financial statements and audits are accurate and/or complete. These duties are the responsibilities of management and the independent auditor, as applicable. The Committee is responsible for overseeing the conduct of these activities by management and the independent auditor.

Composition of the Committee

The Committee shall be comprised of not less than three Board members, each of whom shall be independent in accordance with the requirements of Rule 10A-3 of the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”), and the rules of the New York Stock Exchange (the “**NYSE**”). No member shall have participated in the preparation of the financial statements of the Company or any subsidiary of the Company at any time during the past three years. Each member must be financially literate, as determined by the Board in its business judgment. At least one member of the Committee must have accounting or related financial management expertise. In addition, at least one member of the Committee must satisfy the definition of “audit committee financial expert” as defined in SEC rules. The Board may presume that any person who satisfies the definition of “audit committee financial expert” under SEC rules satisfies the requirement for accounting or related financial management expertise.

Each member of the Committee shall be appointed by the Board upon the recommendation of the Nominating and Corporate Governance Committee of the Board and shall serve for such term or terms as the Board may determine, unless removed by the Board, subject, in each case, to the Company's organizational documents. The Board shall appoint a Chair of the Committee upon the recommendation of the Nominating and Corporate Governance Committee of the Board. Any member of the Committee may be removed with or without cause by a majority of the Board. All vacancies in the Committee shall be filled by the Board.

No member of the Committee may serve simultaneously on the audit committee of more than two other public companies without prior approval of the Board.

Powers and Duties

The responsibilities and duties of the Committee shall include, consistent with and subject to applicable law, regulations and NYSE rules, the following:

With respect to the independent auditor:

1. Be directly responsible for the appointment, compensation, retention, evaluation and oversight of the work of the independent auditor engaged (including resolution of disagreements between management and the independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company. The independent auditor shall report directly to the Audit Committee.
2. Have the sole authority to review in advance, and grant any appropriate pre-approvals of, all audit, audit-related and permissible non-audit and tax services that may be provided by the Company's independent auditor, and in connection therewith to approve all services, fees and other terms of audit and non-audit engagement with the independent auditor, in each case as may be permissible and compatible with the auditor's independence. The Committee shall also review and approve disclosures required to be included in the Company's SEC periodic reports filed under Section 13(a) of the Exchange Act with respect to non-audit services.
3. Review and provide guidance with respect to the external audit and the Company's relationship with the independent auditor by (i) obtaining, at least annually, from the independent auditor the statements and other required communications described in this Charter and, as appropriate, presenting these statements to the Board; (ii) reviewing disclosures provided by the independent auditor regarding relationships between the independent auditor and the Company or any of its subsidiaries and services provided, which may impact the independent auditor's independence and, to the extent there are relationships, monitoring and investigating them; and (iii) taking appropriate action to oversee and seek to ensure the independence of the independent auditor.
4. At least annually, obtain and review from the independent auditor one or more formal written disclosures (A) 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, and any steps taken to deal with any such issues; and (iii) all relationships between the independent auditor and the Company or any of its subsidiaries; and (B) otherwise required to be submitted to the Committee by the independent auditor in accordance with SEC, Public Company Accounting Oversight Board (“PCAOB”) and other applicable requirements, and discuss with the independent auditor the independent auditor’s independence and its report with respect to any disclosed relationships or any services that may, in each case, impact the objectivity and independence of the independent auditor.

5. (i) Review and evaluate the qualifications, performance, independence and fees of the independent auditor, and of the lead partner of the independent auditor, on an annual basis, including any rotation of the lead partner or the independent auditor, as may be necessary or advisable in accordance with applicable SEC and PCAOB rules or in order to assure continuing auditor independence; (ii) discuss relevant matters with respect to the independent auditor with each of management and representatives of the internal auditor (as defined below); and (iii) report the Committee’s conclusions to the full Board.
6. Review the experience and qualifications of the senior members of the independent auditor’s team.
7. At least annually, review and discuss with the independent auditor (A)(i) all critical accounting policies and practices to be used in the audit; (ii) all alternative treatments of financial information within GAAP that have been discussed with management, the ramifications of the use of such alternative treatments and the treatment preferred by the independent auditor; and (iii) other material written communications between the independent auditor and management; and (B)(i) the independent auditor’s responsibilities under GAAP and the responsibilities of management in the audit process; (ii) the overall audit strategy; (iii) the scope and timing of the annual audit; (iv) any significant risks identified during the independent auditor’s risk assessment procedures; and (v) the results, including significant findings, of the annual audit, including any critical audit matters.
8. Oversee compliance with the requirements of the SEC with respect to disclosure of the (i) services and fees of the independent auditor (and, where applicable, any affiliate thereof); and (ii) any conflict or potential conflict of interest of the independent auditor.
9. Recommend to the Board, on an annual basis, that the engagement of the independent auditor be submitted to the Company’s stockholders for ratification.

With respect to financial reporting:

1. Review and discuss with each of management and the independent auditor:
 - (i) the Company’s annual audited financial statements and quarterly unaudited financial statements, including the disclosures under “Management’s Discussion and Analysis of Financial Condition and Results of Operations” (and, in each case, related notes) prior to filing the Company’s annual report on Form 10-K and quarterly reports on Form 10-Q with the SEC, and recommend to the Board whether (a) the audited

financial statements and the disclosures under “Management’s Discussion and Analysis of Financial Condition and Results of Operations” should be included in the Form 10-K and (b) the Form 10-K should be filed with the SEC;

- (ii) the independent auditor’s audit of the annual financial statements and its report thereon;
 - (iii) the accompanying management letter and any reports with respect to interim periods;
 - (iv) any significant adjustments, management judgments and accounting estimates and any material changes to the Company’s accounting principles (including the selection and application thereof) and disclosure presentations and practices used in preparing financial statements to be filed with the SEC;
 - (v) any significant changes required in the independent auditor’s audit plan; and
 - (vi) other matters that are required to be communicated to, or discussed with, the Committee under PCAOB and SEC rules.
2. Review and discuss with each of management and the independent auditor: (i) the Company’s earnings press releases (including the content, presentation of information and use of “pro forma,” “adjusted” or other non-GAAP financial information, prior to public disclosure); and (ii) any financial information and earnings guidance provided to analysts and rating agencies.
 3. Consider and review with each of management and the independent auditor: (i) significant audit findings during the year and management’s responses thereto and (ii) any changes required in the planned scope of the audit plan.
 4. Prepare and approve the Audit Committee Report required by the SEC to be included in the Company’s filings with the SEC.

Discussions with management and the independent auditor:

1. Periodically review separately with each of management, the independent auditor and the internal auditor (i) any disagreements between management and each of the independent auditor and the internal auditor in connection with the preparation of the financial statements; (ii) any problems or difficulties encountered by each of the independent auditor and the internal auditor during the course of the respective external or internal audits, including restrictions in scope or access to required information, and any other advisable or appropriate subjects during the course of the audit; and (iii) management’s response to each.
2. Periodically review separately with each of management, the independent auditor and the internal auditor any matters appropriate or required to be discussed under applicable accounting and auditing professional standards or applicable regulations, including auditing standards adopted by the PCAOB and SEC rules. The subject of these discussions shall include (i) the independent auditor’s judgments about the quality, appropriateness and

acceptability of the Company's accounting principles and financial disclosure practices, as applied in its financial reporting, the consistency of the Company's accounting policies from period to period and the compatibility of these accounting policies with GAAP; (ii) the completeness and accuracy of the Company's financial statements; (iii) when applicable, the provisions for future occurrences that may have a material impact on the financial statements of the Company; and (iv) analyses prepared by management and/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.

3. Consider and approve, if appropriate, the adoption of significant changes to the Company's internal auditing, accounting principles (including the selection and application thereof) and financial disclosure practices as proposed or recommended by the independent auditor, management or the internal auditor.
4. Review with the independent auditor and management, at appropriate intervals, the extent to which any changes or improvements in accounting or financial practices, as approved by the Committee, have been implemented.
5. Review with management, the independent auditor and the Company's legal counsel, as appropriate, any legal, regulatory or compliance matters that could have a material impact on the Company's financial statements, related compliance policies and programs, any correspondence with or reports from regulators or governmental agencies and any employee complaints regarding the Company's financial statements, accounting, internal accounting controls or auditing matters.
6. Periodically review and discuss with management (i) the status of compliance by the Company and the Company's employees, executive officers and directors with the Company's Code of Business Conduct and Ethics and (ii) the "NHI EthicsPoint" program that management has established to monitor compliance with the Code of Business Conduct and Ethics. The Committee shall consider and act upon any request for waivers under the Code of Business Conduct and Ethics.
7. Review and discuss with management (i) the effect of regulatory and accounting initiatives and (ii) off-balance sheet transactions, structures, arrangements, obligations (including contingent obligations), leases and other relationships of the Company with unconsolidated entities or other persons, which may have a material current or future effect on financial condition, changes in financial condition, results of operations, liquidity, capital resources, capital reserves or significant components of revenues or expenses.
8. Review and discuss with management all disclosures made by the Company concerning any material changes in the financial condition or operations of the Company.
9. Obtain explanations from management for unusual variances in the Company's annual financial statements from year to year, and review annually the independent auditor's letter of the recommendations to management and management's response.

With respect to internal control over financial reporting and disclosure controls and procedures:

1. In consultation with the independent auditor and management review the adequacy of the Company's internal control over financial reporting and the disclosure controls and procedures designed to ensure compliance with laws and regulations.
2. Consider and review with the independent auditor and the internal auditor the adequacy of the Company's internal controls and any related significant findings and recommendations of the independent auditor and the internal auditor together with management's responses thereto.
3. Periodically review with management any significant deficiencies or material weaknesses in the design or operation of internal controls over financial reporting, any fraud involving any employees who have a significant role in the Company's internal control over financial reporting and any significant changes in internal controls over financial reporting or in other factors that could significantly affect internal controls over financial reporting, including management's responses thereto.
4. Establish and oversee procedures for receiving, retaining and treating complaints received by the Company regarding accounting, internal accounting controls, auditing, and federal securities laws matters, and for the confidential, anonymous submission by the Company's employees and independent contractors of concerns regarding questionable accounting or auditing matters. The Committee shall periodically review (i) the Company's system for receiving and responding to "whistleblower" complaints related to questionable accounting, auditing and legal and regulatory compliance matters; (ii) the effectiveness of the system for monitoring accounting- or auditing-related compliance with all applicable laws and regulations; and (iii) the results of management's investigation and follow-up as to any instances of noncompliance.

With respect to the internal auditor:

1. The Company shall have an internal audit function to provide management and the Committee with ongoing assessments of the Company's risk management processes and system of internal control. The internal audit function may be provided by Company personnel or by a third-party internal audit service provider approved by the Committee (the provider of such internal audit services to the Company, the "**internal auditor**"). The Committee shall be directly responsible for the appointment, replacement, reassignment and dismissal of the internal auditor, and shall approve compensation paid to the internal auditor. The Committee shall annually review the performance and quality control procedures of the internal auditor.
2. Consider, in consultation with the internal auditor and the independent auditor, the audit scope and plan of the internal auditor and the independent auditor.
3. Review with the internal auditor and the independent auditor the coordination of audit effort to assure completeness of coverage, reduction of redundant efforts and the effective use of audit resources.

4. Consider and review with each of management, the independent auditor and the internal auditor: (i) significant findings by the internal auditor during the year and management's responses thereto; (ii) any changes required in the planned scope of its audit plan; and (iii) the internal auditor's responsibilities and budget and the sufficiency and quality of the internal auditor's staff.

With respect to oversight of risk assessment and management:

1. Regularly review, discuss with management and oversee:
 - (i) management's programs and policies to identify, assess, manage, mitigate and monitor significant business risks of the Company, including financial, operational, information technology, privacy, security, business continuity, legal, regulatory and reputational risks;
 - (ii) management's risk assessment, management, mitigation and monitoring decisions, practices and activities, including the steps management has taken to monitor and control the Company's major financial risk exposures; and
 - (iii) policies and guidelines to govern the process by which risk assessment and risk management are undertaken.
2. Review, discuss with management and oversee the Company's privacy, information technology and security and cybersecurity risk exposures and disclosures, including:
 - (i) the potential impact of those exposures on the Company's business, financial results, operations and reputation;
 - (ii) the programs and steps implemented by management to monitor and mitigate any exposures;
 - (iii) the Company's information governance and information security policies and programs;
 - (iv) major legislative and regulatory developments that could materially impact the Company's privacy, data security and cybersecurity risk exposure; and
 - (v) the Company's disclosures related to cybersecurity matters contained in its annual report on Form 10-K and annual proxy statement.

Other:

1. Review and discuss with management and the Company's independent auditor the Company's compliance with applicable regulatory provisions required to maintain the Company's status as a REIT.
2. Review and, if appropriate, approve or ratify, new and ongoing transactions between the Company and any "related persons" (as defined in Item 404 of Regulation S-K) and any

other potential conflict-of-interest situations on an ongoing basis , and report periodically to the full Board on any approved or ratified transactions.

3. Discuss with management and the independent auditor any transactions between the Company and any “related persons” (as defined in Item 404 of Regulation S-K) brought to the Committee’s attention that could reasonably be expected to have a material impact on the Company’s financial statements.
4. (i) Establish clear policies with respect to hiring employees or former employees of the independent auditor; and (ii) in accordance with the policies established by the Committee, review and approve, as applicable, the Company’s hiring of employees of the independent auditor who were engaged on the Company’s account.
5. Review any management decision to seek a second opinion from independent auditors other than the Company’s regular independent auditor with respect to any significant accounting issue.
6. Perform any other activities consistent with this Charter, the Company’s organizational documents and governing law as the Committee or the Board deems necessary or appropriate.

Reporting to the Full Board

The Committee shall report its recommendations to the Board after each Committee meeting. The Committee shall review with the Board any issues that arise regarding (i) the quality or integrity of the Company’s financial statements, (ii) the Company’s compliance with legal and regulatory requirements, (iii) the performance and independence of the independent auditor, and (iv) the performance of the internal auditor.

Delegation of Authority

The Committee may delegate authority to act upon specific matters within determined parameters to a subcommittee consisting of one or more members of the Committee, consistent with applicable law, NYSE rules and the Company’s organizational documents. Any such subcommittee shall report any action to the full Committee at its next meeting.

Outside Advisors

The Committee shall have the authority to engage (or terminate the engagement of) independent counsel or other advisors and to obtain advice, reports or opinions from internal and external counsel and advisors, in each case as it may deem necessary or appropriate to carry out its duties, without obtaining approval from, or consulting in advance with, the Company’s management.

The Company shall provide appropriate funding, as determined by the Committee in its capacity as a committee of the Board, for the (i) compensation of any 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, (ii) compensation of any advisors that the Committee chooses

to engage, and (iii) payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

Meetings

The Committee shall meet four times per year on a quarterly basis, or more frequently as circumstances require. The Committee shall require members of management, the independent auditor and others to attend meetings and to provide pertinent information, as necessary. As part of its job to foster open communications, the Committee shall meet periodically in separate executive sessions with (i) management (without the independent auditor or the internal auditor present) and (ii) the independent auditor and the internal auditor (without management present). However, the Committee shall also meet regularly only with members of the Committee present. Special meetings of the Committee may be called on two hours' notice by the Chair of the Board or the Committee Chair. A majority of the Committee shall constitute a quorum and the Committee shall act only on the affirmative vote of a majority of the members present at the meeting. The Committee may meet in person or by conference telephone or similar communications equipment by remote communication, videoconference, teleconference, or other available technology if all directors participating in the meeting can hear each other at the same time. The Committee may also act by unanimous written consent. The Committee shall maintain minutes of all meetings documenting its activities and recommendations to the Board.

Annual Evaluation

The Committee shall, on at least an annual basis, review the (i) adequacy of this Charter and the structure, processes and membership requirements of the Committee and (ii) the performance of its duties. The Committee shall submit to the Board any recommended changes to this Charter or the Committee.

Revised: November 5, 2025.