

Zymergen Inc.

Audit Committee Charter

A. Purpose

The purpose of the Audit Committee of Zymergen Inc. (the “**Company**”) is to:

- Oversee the integrity of the Company’s accounting and financial reporting processes, including the Company’s disclosure controls and procedures, system of internal controls, internal audit function (if any) and audits of the Company’s consolidated financial statements;
- Oversee the Company’s relationship with its auditors, including appointing or changing the Company’s auditors and ensuring their independence, qualification and performance;
- Provide oversight regarding significant financial matters, including the Company’s tax planning, treasury policies, financial risk exposures, dividends and share issuances and repurchases; and
- Oversee the Company’s compliance with applicable legal and regulatory requirements and the Company’s enterprise risk management program.

In carrying out Audit Committee functions, the Audit Committee must maintain free and open communication with the Company’s auditors and the Company’s management.

B. Membership

The Audit Committee shall be made up of at least three (3) members of the Board of Directors (the “**Board**”) of the Company. Audit Committee members are appointed by the Board, based on the recommendation of the Nominating and Corporate Governance Committee. The Board decides the Audit Committee’s exact number and can remove or replace an Audit Committee member at any time with or without cause. The Nominating and Corporate Governance Committee shall recommend to the Board, and the Board shall designate the chairperson of the Audit Committee. The Board will also make all determinations regarding satisfaction of the membership requirements described below.

At any time the Company is subject to the periodic reporting requirements of the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”), the Audit Committee will comply with all applicable provisions of the Sarbanes-Oxley Act of 2002 (“**SOX**”) and the rules and regulations of the Securities and Exchange Commission (“**SEC**”), the Nasdaq listing rules (the “**Nasdaq Rules**”), and any other requirements of applicable law, including those related to independence and committee composition. Each member of the Audit Committee must qualify as “independent” and have the ability to read and understand the Company’s fundamental financial statements and at least one member shall satisfy the financial expertise and sophistication requirements of the Exchange Act and Nasdaq Rules.

C. Responsibilities

The Audit Committee's main responsibility is to oversee the Company's financial reporting process, including the Company's disclosure controls and procedures and system of internal controls. The Audit Committee believes that the Company's policies and procedures should remain flexible in order to best react to changing conditions and circumstances. This list is intended as a guide, with the understanding that the Audit Committee can supplement it as appropriate, consistent with the requirements of applicable rules and regulations.

1. *Hiring and Selection of Auditors.* The Audit Committee will directly appoint, retain, oversee, compensate and terminate the Company's auditors. These auditors will report directly to, and be responsible to, the Audit Committee. The Committee shall have the sole authority to approve all audit engagement fees and terms.
2. *Pre-Approval of Audit and Non-Audit Services.* The Audit Committee is responsible for overseeing services provided to the Company by the auditors, including establishing a policy to decide which services will be performed and the approval requirements for these services. The Audit Committee may delegate its authority to approve services to the chairperson of the Audit Committee, provided that the chairperson presents any such approvals to the full Audit Committee at its next scheduled meeting.
3. *Auditor Independence.* At least annually, the Audit Committee will review the qualifications, performance and independence of the auditors, taking into account the opinions of management and the head of the internal audit function (if any). The Audit Committee shall review a written report from the Company's auditors explaining (a) the auditors' internal quality-control procedures, (b) any material issues raised by the most recent internal quality-control review, peer review (if applicable) or Public Company Accounting Oversight Board ("PCAOB") review, or any inquiry or investigation by governmental or professional authorities within the preceding five years and any steps taken to address any such issues, (c) all relationships between the auditors and the Company, and (d) any other reports as required by law or PCAOB regarding the auditor's communications with the Audit Committee concerning independence. The Audit Committee will discuss with the auditors any disclosed relationships or services that may impact their objectivity and independence. The Audit Committee will oversee the policies and procedures as required by applicable rules and regulations governing how the Company may employ or receive services from individuals who are or once were employed by the auditors. The Audit Committee will take, or recommend to the Board that it take, appropriate actions to oversee the independence of the Company's auditors.
4. *Oversight of Auditors; Audit Plan.* The Audit Committee will review and discuss with the auditors the overall scope and results of the annual audit and other financial reviews, including the adequacy of staffing and rotation of audit partners as required by SOX and SEC rules and regulations. The Audit

Committee will be responsible for reviewing and resolving any disagreements between the Company's management and the auditors regarding financial controls or financial reporting.

5. *Internal Controls; Oversight.* The Audit Committee will discuss with management, the head of internal audit (if any) and the auditors the Company's overall system of internal control, including management's annual assessment of the Company's internal control over financial reporting and any related report issued by the auditors (in each case, if applicable). The Audit Committee will oversee and review with management and the auditors, the design, implementation, adequacy and effectiveness of the Company's internal controls and material changes in such controls. The Audit Committee will review (a) any significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting, (b) any fraud (regardless of materiality) involving management or other employees who have a significant role in internal control over financial reporting, (c) changes in the Company's internal control over financial reporting during the most recent fiscal quarter that have materially affected, or are reasonably likely to materially affect, such internal control over financial reporting and (d) any special audit steps adopted in light of material control deficiencies.
6. *Risk Assessment.* The Audit Committee shall review and discuss with management and the auditors as appropriate the Company's major risk exposures (whether financial, operating or otherwise, and including cyber security and IT-related risks), risk assessment and risk management policies, and the steps that have been taken to monitor and control such exposures, including the Company's procedures and policies with respect to risk assessment and risk management.
7. *Internal Audit Processes.* If the Company establishes an internal audit function, the Audit Committee will review the appointment of an individual to, and any changes in, the head of internal audit. The Audit Committee will review and discuss with the head of internal audit the results of internal audit activities, including any significant issues raised in reports to management and management's responses. The Audit Committee will also provide oversight of the internal audit department. The Company's decision as to whether to establish an internal audit function and/or whether to engage a third-party firm to provide internal audit services to the Company shall be reviewed periodically by the Audit Committee.
8. *Annual Audit Results.* The Audit Committee will review the results of the annual audit with management and the auditors, including the Company's critical audit matters, accounting principles and practices, significant judgments, estimates, known and likely misstatements identified during the audit (other than those the auditors believe to be trivial), the adequacy of disclosures in the financial statements, and any other matters that the auditors must communicate to the Audit Committee under applicable accounting or auditing standards.

9. *Quarterly and Annual Financial Statements.* The Audit Committee will review and discuss the annual audited financial statements and the quarterly financial statements with management and the auditors. At any time the Company is subject to the requirements of the Exchange Act, the Audit Committee will review and discuss with management and the auditors the financial information and related disclosures under “Management’s Discussion and Analysis of Financial Condition and Results of Operations,” to be included in each Annual Report on Form 10-K and each Quarterly Report on Form 10-Q, and be responsible for making a recommendation to the Board as to whether the Company’s annual audited financial statements should be included in the Company’s Annual Report on Form 10-K.
10. *Proxy Report.* The Audit Committee will oversee the preparation of any report required to be prepared by it for inclusion in the annual proxy statement of the Company under applicable rules and regulations.
11. *Earnings Announcements.* The Committee shall review the Company’s earnings press releases and related materials prior to public dissemination, the type and presentation of information included therein (including any forward-looking guidance), as well as financial information and earnings guidance provided to analysts and rating agencies, paying particular attention to the use of non-GAAP financial information.
12. *Critical Accounting Policies and Other Matters.* The Audit Committee will obtain, review and discuss reports from the auditors about (a) critical accounting policies and practices that the Company will use, (b) material changes in the Company’s selection or application of accounting principles and the effects of alternative treatments of financial information within generally accepted accounting principles that the auditors have discussed with management, (c) the effect of new or proposed regulatory and accounting initiatives on the Company’s financial statements and other public disclosures and internal controls, (d) any analyses or other written communications prepared by management and/or the auditors setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, (e) any material written communications between the auditors and management, and (f) any other matters that are significant to the integrity and oversight of the Company’s financial reporting process, including any other issues required to be discussed by applicable law or applicable standards of the PCAOB.
13. *Additional Consultations with Auditors.* The Audit Committee shall review and discuss with the auditors any audit problems or difficulties. Such review shall address (a) any restrictions on the scope of the auditors’ activities or on access to requested information, (b) any material adjustments to the financial statements recommended by the auditors and adjustments that were noted or proposed by the auditor but were not adopted or reflected, (c) any disagreements between management and the auditors regarding generally accepted accounting principles

and other matters and management's response to these difficulties or disagreements.

14. *Related Party Transactions.* The Audit Committee will review and approve, in accordance with the Company's policies, all procedures for the review, approval or ratification of related party transactions as defined by the applicable rules and regulations (the "**Related Person Transaction Policy**"). The Audit Committee will oversee the implementation of and compliance with the Related Person Transactions Policy, including reviewing, approving or ratifying related person transactions, as the Audit Committee may deem appropriate pursuant to the Related Person Transaction Policy.
15. *Anonymous Complaint Handling Process.* The Audit Committee will be responsible for overseeing procedures for (a) the receipt, retention and treatment of complaints about accounting, internal accounting controls or audit matters, and (b) confidential and anonymous submissions by employees concerning questionable accounting, auditing and internal control matters.
16. *Hiring of Employees or Former Employees of Auditors.* The Audit Committee will be responsible for reviewing the hiring of employees or former employees of any auditor for compliance with the relevant independence rules.
17. *Ability to Investigate; Retention of Advisors.* The Audit Committee has the power to investigate any matter brought to its attention, with full access to all Company books, records, facilities and employees. The Audit Committee has the sole authority to select, retain, oversee and terminate consultants, independent legal counsel or other advisors (each, a "**Consultant**") to advise the Audit Committee as it determines necessary or appropriate to carry out its duties, at the expense of the Company, and to approve the terms of any such engagement and the fees of any such Consultants. In selecting a Consultant, the Audit Committee will take into account factors it considers appropriate or as may be required by applicable law or the Nasdaq Rules.
18. *Legal, Regulatory and Compliance.* The Audit Committee will be responsible for overseeing legal and regulatory matters that have a material impact on the Company's financial statements and reviewing and approving the adequacy and effectiveness of the Company's compliance policies and procedures, including the Code of Business Conduct and Ethics.
19. *Review of Disclosure Controls and Procedures.* The Audit Committee shall review with management the Company's disclosure controls and procedures and shall review periodically, but in no event less frequently than quarterly, management's conclusions about the effectiveness of such disclosure controls and procedures, including any material non-compliance with them.
20. *Review of Charter.* At least once a year, the Audit Committee will review and reassess the adequacy of this charter and submit any proposed changes to the Board for approval.

21. *Annual Audit Committee Evaluation.* The Audit Committee will annually evaluate its performance and report to the Board on the results of the review.
22. *Funding.* The Audit Committee shall have the authority to determine the appropriate funding (which shall be supplied by the Company at the request of the Audit Committee) for payments that are necessary or appropriate in carrying out its duties, including payments in connection with compensating auditors, compensating Consultants and ordinary administrative expenses.
23. *Other Duties.* The Audit Committee will carry out such other duties that may be delegated to it by the Board from time to time.

D. Procedures

The Audit Committee shall meet as often as it determines is appropriate to carry out its responsibilities under this charter, but not less frequently than quarterly. Meetings may be held in person, telephonically or by other electronic means. The chairperson of the Audit Committee, in consultation with the appropriate members of management, shall determine the frequency and length of the Audit Committee meetings and shall set meeting agendas consistent with this charter. A majority of the members of the Audit Committee shall constitute a quorum. All determinations of the Audit Committee shall be made by a majority of its members present at a meeting duly called or held. Any decision or determination of the Audit Committee reduced to writing and signed by all the members of the Audit Committee (including by means of electronic transmission) shall be fully as effective as if it had been made a meeting duly called and held.

An agenda, together with materials relating to the subject matter of each meeting, shall be sent to members of the Audit Committee prior to each meeting. Minutes for all meetings of the Audit Committee shall be prepared to document the Audit Committee's discharge of its responsibilities.

E. Delegation of Authority

The Audit Committee may form and delegate authority to subcommittees and may delegate authority to one or more designated members of the Audit Committee. The Audit Committee cannot delegate its responsibilities to non-committee members.

Adopted April 21, 2021