

XOMETRY, INC.

CHARTER OF THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS

I. PURPOSE AND AUTHORITY

The audit committee is established by and among the board of directors for the primary purpose of assisting the board in:

- Overseeing the integrity of the company's financial statements and the company's accounting and financial reporting processes and financial statement audits
- Overseeing the registered public accounting firm's (independent auditor's) qualifications and independence
- Overseeing the performance of the company's independent auditor and internal audit function
- Overseeing the company's systems of disclosure controls and procedures
- Overseeing the company's internal controls over financial reporting
- Overseeing the company's compliance with ethical standards adopted by the company.

The audit committee should encourage continuous improvement and should foster adherence to the company's policies, procedures, and practices at all levels. The audit committee has the authority to conduct investigations into any matters within its scope of responsibility and obtain advice and assistance from outside legal, accounting, or other advisers when necessary to perform its duties and responsibilities.

In carrying out its duties and responsibilities, the audit committee has the authority to engage outside legal, accounting, or other advisers, and to seek any information it requires from employees, officers, and directors.

The company will provide appropriate funding, as determined by the audit committee, for compensation to the independent auditor, to any advisers that the audit committee chooses to engage, and for payment of ordinary administrative expenses of the audit committee that are necessary or appropriate in carrying out its duties.

The committee's principal responsibility is one of oversight. The fundamental responsibility for the company's financial statements and disclosures rests with management and the independent auditor.

II. COMPOSITION AND MEETINGS

The audit committee will comprise three or more directors as determined by the board.

Committee members will be appointed by the board at the annual organizational meeting of the board to serve until their successors are elected. The chairman is elected by the full board.

Each audit committee member will meet the applicable standards of independence and the determination of independence will be made by the board and as defined by applicable standards listing.

All members of the committee must comply with all financial literacy requirements of the securities exchanges on which the company is listed. At least one member will qualify as an “audit committee financial expert” as defined by the SEC and determined by the board and appropriate disclosure will be made.

The board will determine that a director’s simultaneous service on multiple audit committees will not impair the ability of such member to serve on the audit committee.

The committee will meet at least quarterly, or more frequently as circumstances dictate. The committee chairman will approve the agenda for the committee’s meetings and any member may suggest items for consideration. Briefing materials will be provided to the committee as far in advance of meetings as practicable.

Each regularly scheduled meeting will conclude with an executive session of the committee absent members of management. As part of its responsibility to foster open communication, the committee will meet periodically with management, the director of the internal audit function, and the independent auditor in separate executive sessions.

The Committee will maintain written minutes of its meeting and regularly report to the Board on its actions and recommendations. The Committee may act by unanimous written consent; when it does so, those actions will be filed in the minute book.

III. RESPONSIBILITIES AND DUTIES

To fulfill its responsibilities and duties, the audit committee will:

Documents/reports/accounting information review

Review this charter at least annually and recommend any necessary amendments to the board of directors. The company shall make this charter freely available to stockholders on request and, provided that the company is subject to the periodic reporting requirements of the Exchange Act, shall publish it on the company’s website.

Meet with management and the independent auditor to review and discuss the company’s annual financial statements and quarterly financial statements prior to the company’s Form 10-K and 10-Q filings or release of earnings, including the company’s disclosures under “Management’s Discussion and Analysis of Financial Condition and Results of Operations.”

Review internal control reports (or summaries thereof), other relevant reports or financial information submitted by the company to any governmental body or the public, and relevant reports rendered by the independent auditor (or summaries thereof).

Review drafts of the listed company’s earnings press releases and discuss with management prior to filing.

Review the regular internal reports to management (or summaries thereof) prepared by the internal audit function, as well as management’s response.

Independent auditor

Appoint (and recommend that the board submit for shareholder ratification, if applicable), compensate, retain, and oversee the work performed by the independent auditor retained for the purpose of preparing

or issuing an audit report or related work, including the resolution of disagreements between management and the independent auditor regarding financial reporting. Review the qualifications and independence of the independent auditor and remove the independent auditor if circumstances warrant. The independent auditor will report directly to the audit committee.

Review and preapprove (pursuant to preapproval policies and procedures) both audit and nonaudit services to be provided by the independent auditor. The authority to grant preapprovals may be delegated to one or more designated members of the audit committee, whose decisions will be presented to the full audit committee at its next regularly scheduled meeting. Consider whether the auditor's provision of permissible nonaudit services is compatible with the auditor's independence. Actively engage in dialogue with the independent auditor with respect to any disclosed relationships or services that may affect the independence and objectivity of the auditor and take appropriate actions to oversee the independence of the independent auditor.

Discuss with the independent auditor the matters required to be discussed under the standards of the PCAOB.

Review with the independent auditor any problems or difficulties encountered during the course of the audit, including any restrictions on the scope of the independent auditor's activities or on access to requested information, and any significant disagreements with management, together with management's response.

Hold timely discussions with the independent auditor regarding the following:

- All critical accounting policies and practices.
- All alternative treatments of financial information within generally accepted accounting principles related to material items that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor.
- Other material written communications between the independent auditor and management, including, but not limited to, the management letter and schedule of unadjusted differences.

At least annually, obtain and review a report by the independent auditor describing:

- The independent auditor's internal quality-control procedures.
- All relationships between the independent auditor and the company, addressing the matters set forth in PCAOB Rule 3526.

Set policies, consistent with governing laws and regulations, for hiring personnel of the independent auditor.

Financial reporting processes, accounting policies, and internal control structure

In consultation with the independent auditor and the internal audit function, review the integrity of the company's internal and external financial reporting processes.

Understand the scope of the audit plan, including the independent auditors' review of internal control over financial reporting. Receive and review any disclosure from the company's CEO and CFO made in connection with the certification of the company's quarterly and annual reports filed with the SEC of:

- a) significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the company's ability to record, process, summarize, and report financial data; and
- b) any fraud, whether or not material, that involves management or other employees who have a significant role in the company's internal controls.

Review 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 material control deficiencies.

Review analyses prepared by management and 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.

Review the effect of regulatory and accounting initiatives, as well as off-balance-sheet structures, on the financial statements of the company.

Review and approve all related-party transactions, defined as those transactions required to be disclosed under Items 404(a) and (b) of Regulation S-K and NASDAQ Corporate Governance Rule 5630. Discuss with the independent auditor its evaluation of the company's identification of, accounting for, and disclosure of its relationships with related parties as set forth under the standards of the PCAOB.

Establish and oversee procedures for the receipt, retention, and treatment of complaints regarding accounting, internal accounting controls, or auditing matters, including procedures for confidential, anonymous submissions by company employees regarding questionable accounting or auditing matters.

Internal audit

Review and advise on the selection and removal of the internal audit director or professional services firm serving the internal audit function.

Review the activities and organizational structure of the internal audit function, as well as the qualifications of its personnel.

Annually, review and recommend changes (if any) to the internal audit charter.

Periodically review, with the internal audit director or representative from the professional services firm serving the internal audit function, any significant difficulties, disagreements with management, or scope restrictions encountered in the course of the function's work.

Ethical compliance, legal compliance, and risk management

Review the company's code of business conduct and ethics and the company's system to monitor compliance with and enforcement of this code.

Review, with the company's counsel, legal compliance and regulatory matters that could have a significant impact on the company's financial statements.

Discuss policies with respect to risk assessment and risk management, including appropriate guidelines and policies to govern the process, as well as the company's major financial risk exposures and the steps management has undertaken to control them.

Consider the risk of management's ability to override the company's internal controls.

Reporting

Report regularly to the board regarding the execution of the audit committee's duties, responsibilities, and activities, any issues encountered, and related recommendations.

Recommend to the board of directors that the audited financial statements be included in the company's annual report on Form 10-K [Item 407(d)(3)(i)(D) of Regulation S-K].

Provide a report of the audit committee, which contains certain required disclosures, in the company's annual proxy [Item 306 of Regulation S-K and Item 7(e)(3) of schedule 14A].

Other responsibilities

Review, with management, the company's finance function, including its budget, organization, and quality of personnel.

Perform any other activities consistent with this charter, the company's bylaws, and governing laws that the board or audit committee determines are necessary or appropriate.

Approved by the Board of Directors: June 24, 2021

Effective: June 29, 2021