



ATAI LIFE SCIENCES N.V.

AUDIT COMMITTEE CHARTER

I. Purpose

The purpose of the Audit Committee (the “*Committee*”) of the Board of Supervisory Directors (the “*Supervisory Board*”) of ATAI Life Sciences N.V. (the “*Company*”) is to assist the Supervisory Board in its oversight of the Company’s accounting and financial reporting processes and the audits of its financial statements.

This Charter shall be posted on the Company’s website.

The Committee’s responsibilities are limited to oversight. The Company’s Board of Managing Directors (the “*Management Board*”) is responsible for establishing and maintaining accounting policies and procedures in accordance with generally accepted accounting principles and other applicable reporting and disclosure standards and for preparing the Company’s financial statements. The Company’s independent auditors are responsible for auditing and reviewing those financial statements.

II. Composition

1. *Number.* Except as otherwise permitted by the applicable rules of The Nasdaq Stock Market LLC (“*Nasdaq*”), the Committee shall consist of at least three members of the Supervisory Board.

2. *Independence and Eligibility.* Each member of the Committee shall be an “independent director” as defined by Nasdaq Rule 5605(a)(2) and the more rigorous independence rules for members of the Committee issued by the Securities and Exchange Commission (the “*SEC*”), subject to any available exceptions. Furthermore, more than half of the members of the Committee shall be independent within the meaning of the Dutch Corporate Governance Code.

3. *Financial Literacy.* Each member of the Committee must be able to read and understand fundamental financial statements, including the Company’s balance sheet, income statement and cash flow statement, at the time of his or her appointment to the Committee. In addition, at least one member must have prior employment experience in finance or accounting, requisite professional certification in accounting or any other comparable experience or background which results in the individual’s financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities. Unless otherwise determined by the Supervisory Board (in which case disclosure of such determination shall be made in the Company’s annual report filed with the SEC), at least one member of the Committee shall be an “audit committee financial expert” (as defined by applicable SEC rules).

4. *Chair.* Unless the Supervisory Board elects a Chair of the Committee, the Committee shall elect a Chair by majority vote of the full Committee membership. Either the

Supervisory Board or the Committee may dismiss the Chair, provided that the Chair so dismissed shall subsequently continue his or her term of office as a Committee member without having the title of Chair. The Chair shall not be the Chair of the Supervisory Board or a former member of the Company's Management Board.

5. *Compensation.* The compensation of Committee members shall be as determined by the Supervisory Board. No member of the Committee may receive, directly or indirectly, any consulting, advisory or other compensatory fee from the Company or any of its subsidiaries, other than fees paid in his or her capacity as a member of the Supervisory Board or of a committee of the Supervisory Board.

6. *Selection and Removal.* Committee members must be appointed and may be removed, with or without cause, by the Supervisory Board.

III. Meetings, Procedures and Authority

The Committee must meet at least once during each fiscal quarter.

The Committee has the authority to establish its own rules and procedures for notice and conduct of its meetings so long as they are not inconsistent with any provisions of the Company's Articles of Association (as may be amended and/or restated from time to time, the "*Articles*") that are applicable to the Committee. Unless otherwise restricted by the Articles, all meetings of the Committee may be held telephonically or via other electronic means. In addition, unless otherwise restricted by the Articles, the Committee may act by unanimous written consent in lieu of a meeting.

The Committee shall be given full access to the Company's Management Board, the Supervisory Board, corporate executives and employees, as necessary to carry out these responsibilities. The Committee shall meet with the independent auditors as often as it considers necessary, but no less than annually, outside the presence of the members of the Company's Management Board.

The Committee may retain any independent counsel, experts or advisors that the Committee believes to be necessary or appropriate. The Company must provide for 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 attestation services, for payment of compensation to any advisors employed by the Committee and for payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

In addition to the duties and responsibilities expressly delegated to the Committee in this Charter, the Committee may exercise any other powers and carry out any other responsibilities consistent with this Charter, the purposes of the Committee, the Company's Articles and applicable Nasdaq rules.

The Committee may conduct or authorize investigations into any matters within the scope of the duties and responsibilities delegated to the Committee.

A majority of the Committee shall constitute a quorum for the transaction of business and the act of a majority of those present at any meeting at which there is a quorum shall be the act of the Committee.

IV. Duties and Responsibilities

Interaction with the Independent Auditor

1. *Appointment and Oversight.* The Committee is directly responsible for the appointment, compensation, retention and oversight of the work of the independent auditor (including resolution of any disagreements between Company management and the independent auditor regarding financial reporting) and any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or related work or performing other audit, review or attestation services for the Company, and the independent auditor and each such other registered public accounting firm must report directly to the Committee. The Committee, the Chair of the Committee or a Committee member to whom pre-approval authority has been delegated must pre-approve any audit and non-audit service provided to the Company by the independent auditor, unless the engagement is entered into pursuant to appropriate preapproval policies established by the Committee or if such service falls within available exceptions under SEC rules.

2. *Internal Auditor.* The Committee must review, discuss with the Company's independent auditor, and approve the functions of the Company's internal auditor, including its purpose, authority, organization, responsibilities, budget and staffing; and review the scope and performance of the internal audit plan, including the results of any internal audits, any reports to management and management's response to those reports.

3. *Annual Report on Independence.* The Committee must ensure that the independent auditor prepares and delivers, at least annually, a written statement delineating all relationships between the independent auditor and the Company, must actively engage in a dialogue with the independent auditor with respect to any disclosed relationships or services that, in the view of the Committee, may impact the objectivity and independence of the independent auditor, and, if the Committee determines that further inquiry is advisable, must take appropriate action in response to the independent auditor's report to satisfy itself of the auditor's independence.

Annual Financial Statements and Annual Audit

4. *Annual Audited Financial Statements.* The Committee must review and discuss the annual audited financial statements with management and the independent auditor, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."

5. *Audit Committee Report.* The Committee must provide the Company with the report of the Committee with respect to the audited financial statements for inclusion in each of the Company's annual proxy statements.

Quarterly Financial Statements

6. *Form 10-Q Review.* The Committee must review and discuss the quarterly financial statements with management and the independent auditor, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."

Other Duties and Responsibilities

7. *Review of Earnings Releases.* The Committee must discuss the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies.

8. *Risk Assessment and Risk Management.* The Committee must discuss the Company's policies with respect to risk assessment and risk management, including guidelines and policies to govern the process by which the Company's exposure to risk is handled, and oversee management of the Company's enterprise risk, including financial and cybersecurity risks.

9. *Litigation and Regulatory Compliance.* The Committee must review, with the General Counsel and outside legal counsel, legal and regulatory matters, including legal cases against or regulatory investigations of the Company and its subsidiaries, that could have a significant impact on the Company's financial statements.

10. *Complaint Procedures.* The Committee must establish 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 and anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.

11. *Review of Related Party Transactions.* The Committee must review all related person transactions as defined by Item 404 of Regulation S-K on an ongoing basis and all such transactions must be approved by the Committee. The Committee shall review and discuss with the Company's independent auditor any matters required to be discussed by applicable auditing standards, including with respect to related party transactions.

12. *Reports to the Supervisory Board.* The Committee must report regularly to the Supervisory Board regarding the activities, deliberations and findings of the Committee, including as required under applicable Dutch laws and regulations.

13. *Committee Self-Evaluation.* The Committee must at least annually perform an evaluation of the performance of the Committee.

14. *Review of this Charter.* The Committee must annually review and reassess this Charter and submit any recommended changes to the Supervisory Board for its consideration.

15. *Review of Code of Conduct.* The Committee must, at least annually, consider and discuss with management and the independent auditor the Company's Code of Conduct and the procedures in place to enforce the Code of Conduct. The Committee must also consider and discuss and, as appropriate, grant requested waivers from the Code of Conduct brought to the attention of the Committee, though the Committee may defer any decision with respect to any waiver to the Supervisory Board.

V. Delegation of Duties

In fulfilling its responsibilities, the Committee is entitled to delegate general or specific pre-approval authority to one or more of its members, as permitted by applicable law. Any decision of a member to whom such authority is delegated to pre-approve audit, review,

attestation or non-audit services shall present, for informational purposes only, any pre-approval decisions to the full Committee at its next scheduled meeting.

VI. Amendments and Deviations

Pursuant to a resolution to that effect, the Supervisory Board may amend or supplement this charter and allow temporary deviations from this charter, subject to ongoing compliance with Nasdaq requirements, SEC rules and applicable laws and regulations.

VI. Governing Law and Jurisdiction

This Charter shall be governed by and shall be construed in accordance with the laws of the Netherlands. Any dispute arising in connection with this charter shall be submitted to the exclusive jurisdiction of the competent court in Amsterdam, the Netherlands.