



ATAIBECKLEY INC.

AUDIT COMMITTEE CHARTER

I. Purpose

The purpose of the Audit Committee (the “*Committee*”) of the board of directors (the “*Board*”) of AtaiBeckley Inc. (the “*Company*”) is to assist the 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 management 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. *Committee Composition and Independence.* The Committee must consist of at least three directors, subject to any available exception. Each Committee member must satisfy the independence requirements of the Nasdaq Stock Market LLC (“*Nasdaq*”) and the more rigorous independence rules for members of the Committee issued by the Securities and Exchange Commission (the “*SEC*”), subject in each case to any available exceptions.

2. *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 of the Committee must be an “audit committee financial expert” (as defined under SEC rules).

3. *Selection and Removal.* Committee members may be removed from the Committee, with or without cause, by the Board. Unless a Chair is designated by the Board, the Committee may designate a Chair by majority vote of the full Committee membership.

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 bylaws (as may be amended and/or restated from time to time, the “*Bylaws*”) that are applicable to the Committee.

The Committee shall be given full access to the Board, corporate executives and

employees, as necessary to carry out these responsibilities. The Committee shall meet with the independent auditors outside the presence of the members of the Board as often as it considers necessary.

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 Bylaws 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 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 (including resolution of any disagreements between Company management and the independent auditor or other registered public accounting firm regarding financial reporting), and the independent auditor and each such other registered public accounting firm must report directly to the Committee.
2. *Preapproval of Audit and Non-Audit Services.* The Committee 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. 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, other than with respect to the annual audit of the Company's consolidated financial statements. 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.
3. *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.

4. *Annual Report on Independence.* The Committee must ensure that the independent auditor prepares and delivers, at least annually, a written statement delineating all relationships and services 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

5. *Form 10-K Review.* 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" and recommend to the Board whether the audited financial statements should be included in the Company's Form 10-K.

6. *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.

7. *Audit Problems.* The Committee must discuss with the independent auditor any audit problems or difficulties and management's response.

Quarterly Financial Statements

8. *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

9. *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.

10. *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, data privacy and cybersecurity risks.

11. *Litigation and Regulatory Compliance.* The Committee must review, with the Chief Legal and Business Officer 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.

12. *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.

13. *Review of Internal Control Over Financial Reporting.* The Committee must review and discuss with management and the independent auditor the adequacy of the Company's internal control over financial reporting ("*ICFR*") and any steps management has taken to address material weaknesses in ICFR.

14. *Review of Related Person Transactions.* The Committee will periodically review the Company's policies and procedures for reviewing and approving "related person transactions" as defined by Item 404 of Regulation S-K and approve or recommend to the Board any changes to such policies and procedures. In accordance with the Company's Related Person Transaction Policy and Procedures and Nasdaq rules, the Committee will review and, if appropriate, approve related person transactions and oversee such transactions on an ongoing basis. 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 person transactions.

15. *Reports to the Board.* The Committee must report regularly to the Board regarding the activities, deliberations and findings of the Committee.

16. *Committee Self-Evaluation.* The Committee will periodically perform an evaluation of its performance.

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

18. *Review of Code of Conduct.* The Committee must periodically 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 Board.

V. Delegation of Duties

In fulfilling its responsibilities, the Committee is entitled to delegate any or all of its responsibilities to a subcommittee of the Committee (including a subcommittee consisting of a single member) as permitted by applicable law and Nasdaq rules.