

ATERIAN, INC.

CHARTER OF THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS

GENERAL STATEMENT OF PURPOSE

The purposes of the Audit Committee of the Board of Directors (the “*Committee*”) of Aterian, Inc., a Delaware corporation (the “*Company*”), shall be to:

- oversee the accounting and financial reporting processes and the systems of internal control over financial reporting of the Company and the audits, quality and integrity of the Company’s financial statements and reports;
- take, or recommend that the Board of Directors of the Company (the “*Board*”) take, all appropriate actions to oversee and ensure the qualifications, independence and performance of the independent registered public accounting firm or firms engaged as the Company’s independent outside auditors for the purpose of preparing and/or issuing an audit report and performing any other audit, review or attestation services, as the case may be (the “*Auditors*”);
- prepare and review the audit committee report required by the rules of the Securities and Exchange Commission (the “*SEC*”) to be included in each annual meeting proxy statement of the Company in accordance with applicable SEC rules and regulations; and
- provide oversight assistance in connection with the Company’s legal, regulatory and ethical compliance programs as established by the Company’s management and the Board.

The policy of the Committee, in discharging all obligations to fulfil the purposes and responsibilities set forth in this Charter of the Committee of the Company (“*Charter*”), shall be to maintain and foster an open avenue of communication amongst the Committee, the Auditors and the Company’s management.

COMPOSITION

Except as otherwise permitted by the rules of The Nasdaq Stock Market LLC (“*Nasdaq*”) applicable to audit committees, the Committee shall consist of at least three (3) members of the Board, with the exact number and composition determined by the Board. No Committee member shall be an employee of the Company and each member shall be free from any relationship that would interfere with the exercise of his or her independent judgment with respect to Committee matters, as determined by the Board. All members of the Committee shall satisfy the independence and financial literacy requirements of Nasdaq applicable to audit committee members, as in effect from time to time, when and as required by Nasdaq, and the independence requirements of Rule 10A-3(b)(1) of the Securities Exchange Act of 1934, as amended (the “*Exchange Act*”), subject to any exceptions permitted by these requirements. 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. It is not a requirement that all members of the Committee be engaged in the accounting and auditing profession and, consequently, some members may not be experts in financial matters or matters involving auditing or accounting.

However, it is a requirement that, at any given time, at least one (1) member of the Committee qualifies as an “audit committee financial expert,” as defined in Item 407(d)(5)(ii) of Regulation S-K under the Exchange Act. Members of the Committee may not receive any compensation from the Company except for fees and equity awards for service as directors and committee members. No member of the Committee shall have participated in the preparation of the Company’s or any of its subsidiaries’ financial statements at any time during the past three (3) years. The members of the Committee shall be appointed by the Board in accordance with the Bylaws of the Company (as they may be amended from time to time, the “**Bylaws**”) based on recommendations from the Nominating and Corporate Governance Committee of the Board and shall serve at the discretion of the Board. The Board may remove any member of the Committee, and Committee members may resign from the Committee, in each case, at any time, with or without cause, and vacancies occurring on the Committee shall be filled by the Board. The chairperson of the Committee (the “**Chairperson**”) shall be appointed by the Board and shall preside at all meetings of the Committee. If a Chairperson is not so designated or is not present at a meeting, the members of the Committee may designate a Chairperson by majority vote of the Committee membership.

The Committee members, in agreeing to serve on the Committee pursuant to this Charter, do so in reliance on, among other things, the indemnification agreements between the Company and each member and the provisions of the Company’s Certificate of Incorporation, as may be amended from time to time (the “**Certificate**” and together with the Bylaws, the “**Governing Documents**”), and the Bylaws, which (1) provide indemnification for their benefit, and (2) provide that, to the fullest extent provided by law, no director shall be liable to the Company or its stockholders for monetary damages for breach of fiduciary duty as a director.

MEETINGS AND MINUTES

The Committee shall hold such regular or special meetings as its members shall deem necessary or appropriate; *provided* that such meetings shall be held no less frequently than once per quarter. Special meetings of the Committee may be called by the Chairperson of the Committee or the Chairperson of the Board. The Committee shall have 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 Governing Documents that are applicable to the Committee. The Chairperson shall prepare and/or approve an agenda reasonably in advance of each meeting. A majority of the Committee members shall constitute a quorum. The Committee shall meet to discuss any matters that the Committee, the Board or any other committee of the Board believes should be discussed. In addition to the members of the Committee, the other members of the Board, the executive officers and other employees of the Company, as well as outside advisors, may be invited to participate in Committee meetings, or portions thereof. The Committee may act by unanimous written consent (which may include electronic consent) in lieu of a meeting in accordance with the Bylaws, which shall constitute a valid action of the Committee if it has been executed by each Committee member and shows the date of execution.

The Committee shall maintain written minutes of its meetings and copies of its actions by unanimous written consent, and shall cause such minutes and copies of written consents to be filed with the minutes of the meetings of the Board. The minutes of the Committee and actions by unanimous written consent of the Committee members shall be made available to the other members of the Board. The Committee, through the Chairperson, shall report all material activities of the Committee to the Board from time to time, or whenever so requested by the Board.

AUTHORITY

The Committee shall have the authority to appoint, determine compensation for, and at the expense of the Company, retain and oversee the Auditors as set forth in Section 10A(m)(2) of the Exchange Act, and the rules thereunder, and to otherwise fulfill its responsibilities under this Charter. The Committee shall have authority to retain and determine compensation for, at the expense of the Company, special legal, accounting or other advisors or consultants as it deems necessary or appropriate in the performance of its duties. The Committee shall also have the authority to pay, at the expense of the Company, ordinary administrative expenses that, as determined by the Committee, are necessary or appropriate in carrying out its duties. The Committee has the authority to conduct any investigation it deems appropriate in order to fulfill its responsibilities, and shall have direct access to the Auditors. Each member of the Committee shall have full access to all books, records, facilities and personnel of the Company as deemed necessary or appropriate by any member of the Committee to discharge his or her responsibilities hereunder. The Committee shall have the authority to require, as and when necessary, that any of the Company's personnel, counsel, accountants (including the Auditors) or investment bankers, or any other consultant or advisor to the Company attend any meeting of the Committee or meet with any member of the Committee or any of its special legal, accounting or other advisors and consultants. The Committee shall have the authority to delegate any of its responsibilities, along with the authority to take action in relation to such responsibilities, to one or more subcommittees as the Committee may deem appropriate in its sole discretion. The operation of the Committee shall be subject to the Governing Documents and Section 141 of the General Corporation Law of the State of Delaware, each as in effect from time to time. The approval of this Charter by the Board shall be construed as a delegation of authority to the Committee with respect to the responsibilities and purposes set forth herein.

RESPONSIBILITIES

The Committee shall oversee the Company's financial reporting process on behalf of the Board, shall have direct responsibility for the appointment, compensation, retention and oversight of the work of the Auditors and any other independent registered public accounting firm engaged for the purpose of performing other review or attest services for the Company. The Auditors and each such other independent registered public accounting firm shall report directly and, be accountable to, the Committee. The Committee's functions and procedures shall remain flexible to most effectively address changing circumstances. To implement the Committee's purposes and policies, the Committee shall have the full power and authority to carry out the following primary responsibilities or to delegate such power and authority with respect thereto to one or more subcommittees of the Committee, and shall be charged with the following duties and responsibilities, with the understanding, however, that the Committee may supplement and, unless prohibited by the Governing Documents, applicable laws, regulations and rules or the requirements of Nasdaq or the SEC, deviate from these activities as appropriate under the circumstances:

1. ***Evaluation and Retention of Auditors.*** The Committee shall be responsible for evaluating the performance of the Auditors (including the lead partner), assessing their qualifications (including their internal quality-control procedures and any material issues raised by the Auditor's most recent internal quality-control review or any litigation status, disciplinary actions or investigations by regulatory authorities and any inspection reports issued by the Public Company Accounting Oversight Board (United States) (the "***PCAOB***")) and determining whether to retain or to dismiss the existing Auditors or to appoint and engage new auditors for the ensuing year, which retention or appointment and engagement shall be subject only to ratification by the Company's

stockholders (and only if the Committee or the Board elects to submit such retention, appointment or engagement for ratification by the stockholders).

2. ***Communication Prior to Engagement.*** Prior to engagement of any prospective Auditors, the Committee shall review written disclosure by the prospective Auditors of all relationships between the prospective Auditors, or their affiliates, and the Company, or persons in financial oversight roles at the Company, that may reasonably be thought to bear on independence, and discuss with such prospective Auditors the potential effects of such relationships on their independence, consistent with Ethics and Independence Rule 3526 (*Communication with Audit Committees Concerning Independence*) of the PCAOB (“**Rule 3526**”).

3. ***Approval of Audit Engagements.*** The Committee shall, prior to commencement of engagement, determine and approve engagements of the Auditors to perform , any proposed audit, review and attestation services, including the scope of and plans for the audit, the adequacy of staffing, the compensation to be paid to the Auditors and the negotiation and execution, on behalf of the Company, of the Auditors’ engagement letters, which approval may be pursuant to preapproval policies and procedures established by the Committee consistent with applicable laws, regulations and rules, including the delegation of preapproval authority to one or more Committee members so long as any such preapproval decisions are presented to the full Committee at the next scheduled meeting.

4. ***Approval of Non-Audit Services.*** The Committee shall, prior to commencement of engagement (unless in compliance with exceptions available under applicable laws, regulations and rules related to immaterial aggregate amounts of services), determine and approve engagements of the Auditors to perform any proposed permissible non-audit services, including the scope of the service and the compensation to be paid therefor, which approval may be pursuant to preapproval policies and procedures established by the Committee consistent with applicable laws, regulations and rules, including the delegation of preapproval authority to one or more Committee members so long as any such preapproval decisions are presented to the full Committee at the next scheduled meeting. The Committee shall not engage the Auditors to perform non-audit services prohibited by law or regulation, including, but not limited to, the prohibited services set forth under Section 10A(g) of the Exchange Act.

5. ***Audit Partner Rotation.*** The Committee shall monitor the rotation of the partners of the Auditors on the Company’s audit engagement team as required by applicable laws, regulations and rules and consider periodically and, if deemed appropriate, adopt a policy regarding rotation of auditing firms.

6. **Auditor Independence.** The Committee shall, at least annually, consistent with Rule 3526, receive and review written disclosures from the Auditors delineating all relationships between the Auditors, or their affiliates, on the one hand, and the Company, or persons in financial oversight roles at the Company, on the other hand, that may be reasonably thought to bear on independence and any letters from the Auditors affirming their independence, and shall consider and discuss with the Auditors any potential effects of any such relationships on the independence of the Auditors, as well as any compensation or services that could affect the Auditors' objectivity and independence, and shall assess and otherwise take appropriate action to oversee and ensure the independence of the Auditors.

7. **Former Employees of Auditor.** The Committee shall be responsible for ensuring that no accounting firm is engaged to perform an audit of the Company's financial statements if the Chief Executive Officer, Chief Financial Officer, Chief Accounting Officer, Comptroller or any such person serving in a similar capacity for the Company was employed by such accounting firm in any capacity in connection with the audit of the Company during the three (3) year period preceding the date of the initiation of the current year's audit. No former employee of the Auditors who worked on the Company's account shall be hired by the Company without the prior approval of the Committee.

8. **Audited Financial Statement Review.** The Committee shall, upon completion of any audit, review the financial statements proposed to be included in the Company's Annual Report on Form 10-K to be filed with the SEC, and recommend whether or not such financial statements should be so included; *provided, however*, that the members of the Committee are not independent auditors, and the term "review" as used in this Charter is not intended to have the meaning of such term as used in auditing literature (particularly as used in Statement on Auditing Standards No. 100 (AU Section 722) which defines the term "review" to include a particular set of required procedures to be undertaken by independent auditors), and should not be interpreted to suggest that the Committee members can, should or will follow the procedures required of auditors performing reviews of financial statements.

9. **Annual Audit Results.** The Committee shall review and discuss with the Company's management and the Auditors the results of the annual audit, including the Auditors' assessment of the quality, not just acceptability, of the Company's accounting principles and practices, the Auditors' views about qualitative aspects of the Company's significant accounting practices, the reasonableness of significant judgments and estimates (including material changes in estimates), all known and likely misstatements identified during such audit, including any material audit adjustments proposed by the Auditors and any adjustments proposed but not recorded, the adequacy of the disclosures in the financial statements and any other matters required to be communicated to the Committee by the Auditors under generally accepted accounting standards ("**GAAP**"), including the standards of the PCAOB, as appropriate.

10. **Auditor Communications.** The Committee shall, at least annually, discuss with the Auditors the matters required to be discussed by PCAOB Auditing Standard No. 1301 (*Communications with Audit Committees*), including any successor rule adopted by the PCAOB.

11. **National Office Communications.** The Committee shall review with the Auditors, as appropriate, communications between the audit team and the Auditors' national office with respect to accounting or auditing issues presented by the engagement.

12. **Quarterly Results.** The Committee shall, prior to public disclosure of quarterly

financial information, if practicable, or filing with the SEC of the Company's Quarterly Reports on Form 10-Q, review and discuss with the Company's management and the Auditors, as appropriate, the results of the Auditors' review of the Company's quarterly financial statements and any other matters required to be communicated to the Committee by the Auditors under GAAP, including the standards of the PCAOB.

13. ***Management's Discussion and Analysis.*** The Committee shall review and discuss with the Company's management and the Auditors, as appropriate, the Company's disclosures contained under the caption "Management's Discussion and Analysis of Financial Condition and Results of Operations" in its periodic reports to be filed with the SEC.

14. ***Press Releases.*** The Committee shall review and discuss with the Company's management and the Auditors, as appropriate, earnings press releases and press releases containing other financial information, as well as the substance of financial information and earnings guidance provided to analysts and ratings agencies, which discussions may be general discussions of the type of information to be disclosed or the type of presentation to be made. The Chairperson may represent the entire Committee for purposes of this discussion. To the extent practicable, the Committee shall be furnished with an advance copy of each earnings release for its review prior to publication.

15. ***Accounting Principles and Policies.*** The Committee shall review and discuss with management and the Auditors, as appropriate, significant issues that arise regarding accounting principles and financial statement presentation, including critical accounting policies and practices to be used in the audit, alternative accounting policies and treatments of financial information available under GAAP related to material items discussed with management, the potential impact on the Company's financial statements of the use of such alternative accounting policies and treatments (including off-balance sheet transactions, arrangements, structures and obligations), other material written communications between the Auditors and the Company's management and any other significant reporting issues and judgments, significant regulatory, legal and accounting initiatives and developments that may have a material impact on the Company's financial statements, compliance programs or policies.

16. ***Risk Assessment and Management.*** The Committee shall review and discuss with the Company's management and the Auditors, as appropriate, the Company's guidelines and policies with respect to risk assessment and risk management, including the Company's major financial, cybersecurity and information technology risk exposures and the steps taken by management to monitor and control these exposures.

17. ***Management Cooperation with Audit.*** The Committee shall evaluate the cooperation of the Auditors during their audit examination, including any audit problems or difficulties encountered during the audit or any restrictions on the scope of their activities or access to required records, data and information and, whether or not resolved, significant disagreements with the Company's management and management's response, if any.

18. **Management Letters.** The Committee shall review with the Auditors and, if appropriate, the Company's management, any management or internal control letter issued, or, to the extent practicable, proposed to be issued, by the Auditors and management's response, if any, to such letter, as well as any additional material written communications between the Auditors and the Company's management.

19. **Disagreements Between Auditors and Management.** The Committee shall review with the Company's management and the Auditors, or any other registered public accounting firm engaged to perform review or attestation services, any conflicts or disagreements between the Company's management and the Auditors or such other accounting firm, whether or not resolved, regarding financial reporting, accounting practices or policies or other matters, that individually or in the aggregate could be significant to the Company's financial statements or the Auditors' report, and shall resolve any conflicts or disagreements regarding financial reporting.

20. **Internal Control Over Financial Reporting.** The Committee shall confer with the Company's management and the Auditors, as appropriate, regarding the scope, adequacy and effectiveness of internal controls over financial reporting, including any special audit steps taken in the event of material control deficiencies. The Committee shall also review with the Company's management and the Auditors any instances of fraud, whether or not material, that includes management or other employees who have any significant role in the Company's internal controls over financial reporting, along with any significant changes in internal controls or other factors that could significantly affect internal controls, including any corrective actions in regard to significant deficiencies or material weaknesses. The Committee shall further review and recommend action relating to any report of illegal acts from the Auditors made pursuant to Section 10A of the Exchange Act which it believes are likely to have occurred and which would have an effect on the Company's financial statements, including any contingent monetary effects, such as fines, penalties and damages.

21. **Disclosure Controls and Procedures.** The Committee shall review and discuss with the Company's management and the Auditors, as appropriate, the adequacy and effectiveness of the Company's disclosure controls and procedures.

22. **Separate Sessions.** The Committee shall, on a periodic basis, meet in separate sessions with the Auditors, as appropriate, and the Company's management to discuss any matters that the Committee, the Auditors or management believes should be discussed privately with the Committee.

23. **Legal Matters and Correspondence with Regulators.** The Committee shall consider and review, with the Company's management, the Auditors, the Company's outside counsel, as appropriate, and any special counsel, separate accounting firm and other consultants and advisors as the Committee deems appropriate, any legal or regulatory matters, correspondence with regulators or governmental agencies and any published reports that raise material issues regarding the Company's financial statements or accounting policies.

24. **Complaint Procedures.** The Committee shall also be responsible for establishing and overseeing procedures, when and as required by applicable laws, regulations and rules, for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and the confidential and anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters. The Committee shall also establish such procedures as it may deem appropriate for the receipt,

retention and treatment of complaints received by the Company with respect to any other matters that may be directed to the Committee for review and assessment. The Committee may review and reassess the adequacy of these procedures periodically and adopt any changes to such procedures that the Committee deems necessary or appropriate.

25. ***Engagement of Other Registered Public Accounting Firms.*** The Committee shall, prior to commencement of engagement, determine and approve engagements of any independent registered public accounting firm (in addition to the Auditors) to perform any other review or attestation service, including the compensation to be paid to such firm, and shall manage the negotiation and execution, on behalf of the Company, of such firm's engagement letter, which approval may be pursuant to preapproval policies and procedures, including the delegation of preapproval authority to one or more Committee members, so long as any such preapproval decisions are presented to the full Committee at the next scheduled meeting.

26. ***Ethical Compliance.*** The Committee shall review the results of management's efforts to monitor compliance with the Company's programs and policies designed to ensure adherence to applicable laws, regulations and rules, as well as to its Code of Conduct and Ethics, including review and oversight of related party transactions as required by Nasdaq and SEC rules (including without limitation those defined in Item 404 of Regulation S-K, but excluding any compensation-related matters), and shall have the authority to approve any waivers of the Code of Conduct and Ethics for an executive officer or director. The Committee shall administer the Company's policies regarding the review and approval of such transactions, if and as appropriate.

27. ***Investigations.*** The Committee shall be responsible for investigating any matter brought to the attention of the Committee within the scope of its duties if, in the judgment of the Committee, such investigation is necessary or appropriate.

28. ***Proxy Report.*** The Committee shall prepare and review the audit committee report to be included in each annual meeting proxy statement of the Company in accordance with applicable SEC rules and regulations.

29. ***Investment Policy; Hedging Strategy.*** The Committee shall periodically review and discuss with the Company's management the Company's investment policy and overall hedging strategy and the use of swaps and other derivative instruments by the Company for hedging commercial risks, and shall review and approve, at least annually, decisions by the Company to enter into swaps, including those that may not be subject to clearing and exchange trading and execution requirements in reliance on the "end-user exemption" under the Commodity Exchange Act of 1936, as amended, or other rules and regulations promulgated from time to time.

30. ***Foreign Subsidiaries and Foreign Affiliated Entities.*** The Committee shall review whether, and, to the extent it deems necessary, request assurances from the Company's management that, the Company's foreign subsidiaries and foreign affiliated entities, if any, are in conformity with applicable legal requirements, including, but not limited to, disclosure of related party transactions.

31. ***Audit Requirements for Retirement Plans.*** The Committee shall review whether, and, to the extent it deems necessary, request assurances from the Company's management that, the Company is complying with appropriate legal and audit requirements for any Company-sponsored retirement plans, including, but not limited to, any 401(k) plan or similar plan that the Company may sponsor from time to time.

32. **Charter Review.** The Committee shall periodically review this Charter, and the compliance procedures put in place to implement this Charter, and recommend clarifications or necessary changes to this Charter to the Board for approval.

33. **Report to Board.** The Committee shall, through the Chairperson, report to the Board with respect to all material activities of the Committee and all material issues that arise regarding the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance or independence of the Auditors, the performance of the Company's internal audit function, if any, and/or such other matters as the Committee deems appropriate or advisable to report to the Board from time to time, or whenever so requested by the Board.

34. **Committee Self-Assessment.** The Committee shall review, discuss and assess the Committee's own performance and composition at least annually.

35. **Internal Audit.** The Committee shall be responsible for overseeing and evaluating the Company's internal audit function, to the extent applicable, and the performance of the Company's internal auditor(s), if any, or others responsible for the internal audit function, including, but not limited to, contracted non-employee or audit or accounting firms engaged to provide internal audit services, if any.

36. **Finance Function.** The Committee shall periodically review, together with the Company's management, the Company's finance function, including its budget, organization and quality of personnel.

37. **Determination of Material Financial Restatement.** The Committee (and no other committee of the Company) shall have the sole authority to determine whether the company is required to prepare a Material Financial Restatement. A "Material Financial Restatement" means an accounting restatement of previously issued financial statements of the Company due to the material noncompliance of the Company with any financial reporting requirement under the securities laws, including any required accounting restatement to correct an error in previously-issued financial statements that is material to the previously-issued financial statements or that would result in a material misstatement if the error were corrected in the current period or left uncorrected in the current period.

38. **Cybersecurity Function.** The Committee shall periodically review, together with the Company's management, the Company's cybersecurity management committee and compliance with all cybersecurity requirements applicable to the Company.

39. **General Authority.** The Committee shall perform such other functions, and have such other powers, as may be necessary or appropriate in the efficient and lawful discharge of its responsibilities hereunder.

It shall be the responsibility of the Company's management to prepare the Company's financial statements and periodic reports and the responsibility of the Auditors to audit the Company's annual financial statements and review the Company's unaudited interim financial statements. These functions shall not be the responsibility of the Committee, nor shall it be the Committee's responsibility to ensure that the financial statements or periodic reports are complete

and accurate, conform to GAAP or otherwise comply with applicable laws, regulations and rules nor to guarantee the Auditors' reports. Absent actual knowledge to the contrary, each member of the Committee shall be entitled to rely on the integrity of those persons within the Company and the integrity of the professionals and experts (including, but not limited to, the Company's internal auditor(s), if any, or others responsible for the internal audit function, including, but not limited to, contracted non-employee or audit or accounting firms engaged to provide internal audit services, if any, and the Auditors) from which the Committee receives information, if any, and the accuracy of the financial and other information provided to the Committee by such persons, professionals or experts.

Adopted on May 22, 2019

Amended November 3, 2023