

**NANO DIMENSION LTD.**

**CHARTER OF THE AUDIT  
COMMITTEE OF THE BOARD OF  
DIRECTORS**  
(the “Charter”)

*Dated February 2026*

**I. PURPOSES.**

The purposes of the audit committee (the “Audit Committee”) of the board of directors (the “Board”) of Nano Dimension Ltd. (the “Company”) shall be as follows:

1. To oversee the accounting and financial reporting processes of the Company and audits of the financial statements of the Company;
2. To oversee and monitor (i) the integrity of the Company’s financial statements, (ii) the Company’s compliance with legal and regulatory requirements as they relate to financial statements or accounting matters, (iii) the independent registered public accounting firm’s qualifications, independence and performance, and (iv) the Company’s internal accounting and financial controls;
3. To provide the Board with the results of its monitoring and recommendations derived therefrom;
4. To provide to the Board such additional information and materials as it may deem necessary to make the Board aware of significant financial matters that require the attention of the Board;
5. Monitor deficiencies in the management of the Company, inter alia, in consultation with the independent registered public accounting firm and internal auditor, and advise the Board on how to correct the deficiencies;
6. Decide whether to approve and recommend to the Board to approve engagements or transactions that require audit committee approval under the Israeli Companies Law, 5759-1999 (including regulations promulgated thereunder, the “Companies Law”), relating generally to certain related party transactions;
7. Decide as to what transactions shall be considered as “Extraordinary Transactions” and what actions shall be considered as “Material Actions” as such terms are defined in the Companies Law in connection with related party transaction;
8. Meet and receive reports from both the internal auditors and independent registered public accounting firm dealing with matters that arise in connection with their audits;
9. Conduct any investigation appropriate to fulfilling its responsibilities, and have direct access to the independent registered public accounting firm as well as anyone in the organization; and

10. Perform all other actions and fulfill any roles as required to be performed and fulfilled by an Audit Committee under the Companies Law.

In addition, the Audit Committee will undertake those specific duties and responsibilities required under the rules and regulations of The Nasdaq Stock Market, those listed below and such other duties as the Board may from time to time prescribe.

## **II. MEMBERSHIP.**

The members of the Audit Committee will be appointed by, and will serve at the discretion of, the Board. The Audit Committee will consist of at least three members of the Board. Members of the Audit Committee must meet the following criteria (as well as any other criteria required from time to time by the U.S. Securities and Exchange Commission (the “SEC”) or the Companies Law):

1. Each member will be an independent director, as defined in (i) Nasdaq Rule 5605(a)(2), (ii) Section 10A(m)(3) of the Securities Exchange Act of 1934, as amended, and (iii) the rules and regulations of the SEC, provided, that, one non-independent, non-employee director may serve on the Audit Committee if (a) the Board has made the required determination under Nasdaq Rule 5605(c), (b) such Nasdaq rule is in effect or has not otherwise been superseded and (c) the Company is in compliance with the requirements of Nasdaq Rule 5605(c)(2)(B);
2. Each member will be able to read and understand fundamental financial statements, in accordance with Nasdaq rules;
3. No member has participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years; and
4. At least one member will qualify as an audit committee financial expert, under Nasdaq and SEC rules and regulations.

The chairperson of the Committee shall be designated by the Board, provided that if the Board does not so designate a chairperson, the members of the Committee, by a majority vote, may designate a chairperson.

## **III. RESPONSIBILITIES.**

The responsibilities of the Audit Committee shall include the following:

1. Reviewing on a continuing basis the adequacy of the Company’s system of internal controls, including meeting periodically with the Company’s management and the independent registered public accounting firm to review the adequacy of such controls, and to review before release the disclosure regarding such system of internal controls required under SEC rules to be contained in the Company’s periodic filings and the attestations or reports by the independent registered public accounting firm relating to such disclosure (to the extent such attestations or reports are required under applicable law);
2. Pre-approving audit and non-audit services provided to the Company by the independent registered public accounting firm. The Audit Committee shall consult with management but

shall not delegate these responsibilities. The Audit Committee shall also review and approve disclosures relating to fees and non-audit services required to be included in the SEC reports. Subject to the Board and shareholder approval if and to the extent required by applicable law, the Audit Committee shall have the authority to approve all audit engagement fees and terms and all non-audit engagements, as may be permissible, with the independent registered public accounting firm;

3. Reviewing on a continuing basis the activities, organizational structure and qualifications of the Company's internal audit/financial control function;
4. Reviewing and providing guidance with respect to the independent audit and the Company's relationship with its independent registered public accounting firm by (i) reviewing the independent registered public accounting firm's proposed audit scope and approach; (ii) obtaining on a periodic basis a formal written statement from the independent registered public accounting firm regarding relationships and services with the Company which may impact independence and presenting this statement to the Board; (iii) actively engaging in a dialogue with the independent registered public accounting firm with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent registered public accounting firm and recommending that the Board take appropriate action to satisfy itself with regard to the registered public accounting firm's independence; (iv) discussing with the Company's independent registered public accounting firm the financial statements and audit findings, including any significant adjustments, management judgments and accounting estimates, significant new accounting policies and disagreements with management and any other matters required to be discussed by applicable standards of the Public Company Accounting Oversight Board; and (v) reviewing reports submitted to the Audit Committee by the independent registered public accounting firm in accordance with the applicable SEC requirements;
5. Be directly responsible for the appointment, compensation, retention and oversight of the work of any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, and each such registered public accounting firm must report directly to the Audit Committee;
6. Reviewing the qualifications, performance and independence of the Company's independent registered public accounting firm;
7. Reviewing with management and the Company's independent registered public accounting firm such accounting policies (and changes therein) of the Company, including any financial reporting issues which could have a material impact on the Company's financial statements, as are deemed appropriate for review by the Audit Committee prior to any interim or year-end filings with the SEC or other regulatory body;
8. Reviewing and discussing with management and the independent registered public accounting firm the annual audited financial statements and quarterly unaudited financial statements, including the Company's disclosures under "Operating and Financial Review and Prospects," prior to filing the Company's annual report with the SEC;
9. Conducting a post-audit review of the financial statements and audit findings, including any

significant suggestions for improvements provided to management by the independent registered public accounting firm;

10. Reviewing before release the unaudited quarterly operating results and annual audited operating results in the Company's quarterly earnings release;
11. Reviewing before release the disclosure regarding the Company's system of accounting and internal controls required under SEC rules to be contained in the Company's periodic filings and the attestations or reports, if required under applicable law, by the independent registered public accounting firm relating to such disclosure;
12. Overseeing compliance with the requirements of the SEC for disclosure of registered public accounting firm's services and Audit Committee members, member qualifications and activities;
13. Receiving periodic reports from the Company's independent registered public accounting firm and management of the Company to review the selection, application and disclosure of the Company's significant accounting policies and to assess the impact of other financial reporting developments that may have a bearing on the Company;
14. Reviewing with management and the independent registered public accounting firm the effect of regulatory and accounting initiatives as well as off-balance sheet structures on the Company's financial statements;
15. Reviewing with management and the independent registered public accounting firm any correspondence with regulators or governmental agencies and any employee complaints or published reports that raise material issues regarding the Company's financial statements, internal controls, auditing matters, or accounting policies;
16. Enforcing the Company's independent registered public accounting firm's accountability to the Audit Committee and instructing the independent registered public accounting firm that they are to directly report to the Audit Committee, regarding any issue disputed with management. The Audit Committee shall be responsible for the resolution of any disagreement between management and the registered public accounting firm regarding financial reporting, for the purpose of preparing or issuing an audit report or related work;
17. Reviewing the findings of any examination by regulatory agencies regarding the Company's financial statements or accounting policies;
18. Reviewing, in conjunction with counsel, any legal matters that could have a significant impact on the Company's financial statements;
19. Reviewing the Company's policies relating to the avoidance of conflicts of interest and reviewing past or proposed transactions between the Company, members of the Board and management as well as internal control policies and procedures with respect to officers' use of expense accounts and perquisites, including the use of corporate assets. The Audit Committee shall consider the results of any review of these policies and procedures by the Company's independent registered public accounting firm;

20. Providing oversight to the Company's chief financial officer;
21. Reviewing any auditing or accounting issues concerning the Company's employee benefit plans;
22. If necessary, instituting special investigations relating to financial statements or accounting policies with full access to all books, records, facilities and personnel of the Company;
23. As appropriate, obtaining advice and assistance from outside legal, accounting or other advisors, and retaining such persons to provide such services;
24. Reviewing and approving in advance any proposed related party transactions to the extent required under the Companies Law and Nasdaq and other rules;
25. Establishing and maintaining free and open means of communication between the Audit Committee, the Company's independent registered public accounting firm, the Company's internal audit/financial control department and management with respect to auditing and financial control matters, including providing such parties with appropriate opportunities to meet privately with the Audit Committee;
26. Establishing procedures for receiving, retaining and treating complaints received by the Company regarding accounting, internal accounting controls or auditing matters and procedures for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters;
27. Reviewing and assessing on an annual basis the adequacy of its own charter, structure, processes and membership requirements;
28. Determining the appropriate funding to be provided by the Company for payment of compensation to any legal, accounting or other advisors employed by the Audit Committee;
29. Reviewing and discussing periodically with management all material off-balance sheet transactions, arrangements, obligations (including contingent obligations) and other relationships of the Company with unconsolidated entities or other persons, that may have a material current or future effect on financial condition, changes in financial condition, results of operations, liquidity, capital resources, capital reserves or significant components of revenues or expenses;
30. Inquiring about the application of the Company's accounting policies and its consistency from period to period, and the compatibility of these accounting policies with generally accepted accounting principles, and (where appropriate) the Company's provisions for future occurrences which may have a material impact on the financial statements of the Company;
31. Discussing periodically with the independent registered public accounting firm, without management being present, (i) their judgments about the quality, appropriateness, and acceptability of the Company's accounting principles and financial disclosure practices, as applied in its financial reporting, and (ii) the completeness and accuracy of the Company's financial statements;

32. At least annually, reviewing and discussing with management the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures (including management's risk assessment and risk management policies including its investment policies and performance for cash and short-term investments);
33. Reviewing and approving any material change or waiver in the Company's ethics codes regarding directors or senior executive officers, and disclosures made in the Company's annual report in such regard;
34. Overseeing the Company's hiring policies for employees or former employees of the independent registered public accounting firm, so that such hiring shall be in compliance with any applicable laws and regulations; and
35. Performing such additional activities and consider such other matters within the scope of its responsibilities or duties according to applicable law and/or as the Audit Committee and/or the Board deems necessary or appropriate.

While the Audit Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Audit Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with U.S. generally accepted accounting principles, International Financial Reporting Standards or such other accounting standards adopted by the Company, and applicable rules and regulations.

The Committee shall have the power to retain and terminate the services of, as it deems appropriate, any independent counsel, consultants, advisers and other experts to assist the Committee in connection with its responsibilities, and shall have the sole authority to approve such counsels', consultants', advisers' and experts' fees and other retention terms and any ordinary administrative expenses necessary or appropriate in carrying out the Committee's duties. The Company shall provide for appropriate funding, as determined by the Committee, for payment of compensation to any such counsel, consultants, advisers or experts retained by the Committee, the independent auditor and any other accounting firm engaged to perform services for the Company, and for ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

#### **IV. MEETINGS.**

The Audit Committee will meet as often as it determines, but not less frequently than once every quarter.

The Audit Committee, in its discretion, will ask members of management or others to attend its meetings (or portions thereof) and to provide pertinent information as necessary. The Audit Committee will meet separately with the chief executive officer and separately with the chief financial officer of the Company at such times as are appropriate to review the financial affairs of the Company. The Audit Committee will meet periodically in separate executive session with the independent registered public accounting firm as well as any financial controllers of the Company, at such times as it deems appropriate to fulfill the responsibilities of the Audit Committee under this charter.

The independent registered public accounting firm shall be invited to every meeting of the Audit Committee that relates to the financial statements of the Company. The internal auditor shall be invited to all Audit Committee meetings. In addition, the internal auditor may request that the chairperson of the Audit Committee convene a meeting to discuss a particular issue, and the chairperson shall convene the Audit Committee within a reasonable period of time, if the chairperson finds it appropriate to do so.

A majority of the Audit Committee members shall constitute a quorum. The action of a majority of those present at a meeting, at which a quorum is present, shall be the act of the Audit Committee.

## **V. MINUTES.**

The Audit Committee will maintain written minutes of its meetings, which minutes will be filed with the minutes of the meetings of the Board.

## **VI. COMPANIES REGULATIONS (ALLEVIATIONS FOR COMPANIES WHOSE SECURITIES ARE REGISTERED ON A STOCK EXCHANGE OUTSIDE OF ISRAEL), 5760-2000.**

For as long as the Company remains in continuous compliance with all the conditions and requirements set forth in Regulation 5D of the Israeli Companies Regulations (Alleviations For Companies Whose Securities are Registered on a Stock Exchange Outside of Israel), 5760-2000, the composition of the Audit Committee shall not be subject to any additional requirements under the Israeli Companies law. In the event the Company no longer meets the conditions set forth in such Regulation 5D, the composition of the Audit Committee shall also be governed by the applicable provisions of the Companies Law, including the provisions of Section 115 of the Companies Law.

## **VII. COMPENSATION.**

Members of the Audit Committee may receive compensation for their service as Audit Committee members, subject to the provisions of the Companies Law.

Members of the Audit Committee may not receive any compensation from the Company except the fees that they receive for service as members of the Board or any committee thereof.

## **VIII. DELEGATION OF AUTHORITY.**

Subject to the provisions of the Companies Law, the Audit Committee may delegate to one or more designated members of the Audit Committee the authority to pre-approve audit and permissible non-audit services, provided such pre-approval decision is presented to the full Audit Committee at its scheduled meetings.

## **IX. INTERPRETATION; DEFINITIONS**

To the extent (a) any of the provisions included herein is a description or summary of any applicable law or is intended to recite the provisions of any applicable law or (b) the Company

becomes subject to any additional provisions of the Companies Law or any other applicable law that are applicable to the Committee (including the requirement to appoint external directors under the Companies Law), then in the event of any inconsistency, contradiction or any other conflict between the provisions herein and the provisions of such applicable law, the provisions of such applicable law shall prevail and supersede and shall be deemed to constitute an integral part of this charter (and the Company will take all action necessary to amend such provisions as necessary to comply with all such applicable laws). In the event that any such provision of applicable law is amended to include any relief or exclusion, then, such relief and exclusions shall be deemed to constitute an integral part of this charter, whether or not such conflict, inconsistency or contradiction arises.

Any references to any law, statute or regulation are to it as amended, supplemented or restated, from time to time (and, in the case of any law, to any successor provisions or reenactment or modification thereof being in force at the time); any reference to “law” shall include any supranational, national, federal, state, local, or foreign statute or law and all rules and regulations promulgated thereunder (including, any rules, regulations or forms prescribed by any governmental authority or securities exchange commission or authority); and any reference to “law” shall be read subject to the Company’s Articles of Association, as amended from time to time.

