

IMMUNEERING CORPORATION

AUDIT COMMITTEE CHARTER

A. PURPOSE

The purpose of the Audit Committee (the “*Committee*”) of the Board of Directors (the “*Board*”) of Immuneering Corporation (the “*Company*”) is, among other things, to assist the Board’s oversight of the Company’s accounting and financial reporting processes and the audits of the Company’s financial statements.

B. STRUCTURE AND MEMBERSHIP

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 Board.

2. Independence. Except as otherwise permitted by the applicable Nasdaq rules, each member of the Committee shall satisfy the independence requirements under the applicable Nasdaq Rules and under Rule 10-3(b)(1) of the Securities Exchange Act of 1934, as amended (the “*Exchange Act*”) (subject to the exemptions provided in Rule 10A-3(c)), and not have 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.

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. In addition, at least one member must have past 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 Board (in which case disclosure of such determination shall be made in the Company’s annual report filed with the Securities and Exchange Commission (“*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 Board elects a Chair of the Committee, the Committee may elect a Chair by majority vote.

5. Compensation. The compensation of Committee members shall be as determined by the 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 Board or of a committee of the Board.

6. Selection and Removal. Members of the Committee shall be appointed by the Board. The Board may remove members of the Committee from such Committee, with or without cause.

7. Rules and Procedures. 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 that are applicable to the Committee.

C. AUTHORITY AND RESPONSIBILITIES

General

The Committee shall discharge its responsibilities, and shall assess the information provided by the Company's management and the Company's registered public accounting firm (the "*independent auditor*"), in accordance with its business judgment. The authority and responsibilities set forth in this Charter do not reflect or create any duty or obligation of the Committee to plan or conduct any audit, to determine or certify that the Company's financial statements are complete, accurate, fairly presented, or in accordance with generally accepted accounting principles or applicable law, or to guarantee the independent auditor's reports.

Oversight of Independent Auditor

1. Selection. The Committee shall be solely and directly responsible for appointing, evaluating, retaining and, when necessary, terminating the engagement of the independent auditor. The Committee shall, as or if deemed necessary, determine the rotation of the independent auditor, the lead audit partner and any other active audit engagement team.

2. Independence. The Committee shall oversee the independence of the independent auditor. In connection with this responsibility, the Committee shall obtain, review, evaluate, and discuss the written disclosures and the letter from the independent auditor required by applicable requirements of the Public Company Accounting Oversight Board (the "*PCAOB*") regarding the independent auditor's communications with the Committee concerning independence. The Committee shall actively engage in dialogue with the independent auditor concerning any disclosed relationships or services that might impact the objectivity and independence of the auditor.

3. Compensation. The Committee shall have sole and direct responsibility for setting the compensation of the independent auditor. The Committee is empowered, without further action by the Board, to cause the Company to pay the compensation of the independent auditor established by the Committee.

4. Pre-approval of Services. The Committee, or the Chair of the Committee, shall pre-approve all audit services to be provided to the Company, whether provided by the independent auditor or other firms, and all other services (review, attest and non-audit) to be provided to the Company by the independent auditor; provided, however, that *de minimis* non-audit services may instead be approved in accordance with applicable SEC rules. The Committee may delegate to one or more of its members, acting singly, the authority to pre-approve any audit services if the need for consideration of a pre-approval request arises between regularly scheduled meetings. Any such approvals shall be presented to the Committee at its next scheduled meeting or as soon as practicable thereafter.

5. Oversight. The independent auditor shall report directly to the Committee, and the Committee shall have sole and direct responsibility for overseeing the work of the independent auditor, including resolution of disagreements between Company management and the independent auditor regarding financial reporting. In connection with its oversight role, the Committee shall, from time to time as appropriate (but no less frequently than annually), receive and consider the reports and other communications required to be made by the independent auditor regarding:

- critical accounting policies and practices;

- alternative treatments within generally accepted accounting principles for policies and practices related to material items that have been discussed with Company management, including 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 Company management;
- control procedures and any material issues raised by the most recent internal quality-control review, or peer review, of the independent auditor, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, with respect to one or more independent audits carried out by the independent auditor, and any steps taken to deal with any such issues; and
- the other matters addressed in applicable PCAOB standards and SEC rules.

In addition, the Committee shall, from time to time as appropriate:

- review with the independent auditor the overall scope and plans for audits, including authority and organizational reporting lines and adequacy of staffing and compensation; and
- review with the independent auditor any noteworthy audit problems or difficulties, including any restrictions on the scope of the independent auditor's activities or on access to requested information and any significant disagreements with management, and management's response to such problems or difficulties.

6. PCAOB Inspections. The Committee shall request the independent auditor to provide relevant information about inspections of the firm by the PCAOB, including the following:

- whether any audit overseen by the Committee is selected by the PCAOB for an inspection and, if so, the findings of the inspection;
- whether the PCAOB's inspection of other audits performed by the firm raised auditing or accounting issues similar to those presented in the Company's audit;
- the firm's response to PCAOB findings; and
- the firm's remedial efforts in light of any quality control deficiencies that may have been identified by the PCAOB.

Financial Statements

7. Review and Discussion. The Committee shall review and discuss with the Company's management and independent auditor the Company's audited financial statements, including the matters required to be discussed by applicable PCAOB standards and SEC rules.

8. Recommendation to Board Regarding Audited Financial Statements. The Committee shall consider whether it will recommend to the Board that the Company's audited financial statements be included in the Company's Annual Report on Form 10-K.

9. Audit Committee Report. The Committee shall prepare an annual committee report for inclusion where necessary in the proxy statement of the Company relating to its annual meeting of stockholders.

Earnings Disclosures

10. Review and Discussion of Earnings Releases. The Committee is expected to review and discuss the Company's earnings press releases and, if the Company will prerelease expected financial or business performance, approve such prerelease in accordance with the Company's Guidelines for Corporate Disclosure.

Controls and Procedures

11. Oversight. The Committee shall coordinate the Board's oversight of the Company's internal control over financial reporting, disclosure controls and procedures and code of conduct. In connection with its oversight role, the Committee shall, from time to time as appropriate:

- review disclosures about any significant deficiencies or material weaknesses in the design or operation of the Company's system of internal controls and any fraud involving management or employees playing a significant role in the Company's system of internal controls, including, to the extent applicable, any disclosures made by the Company's principal executive officer and principal financial officer during their certification process for the Company's periodic reports filed with the SEC;
- review any special steps or remedial measures adopted in light of material control weaknesses or significant deficiencies, if any;
- review, to the extent applicable, the Company's internal controls report and the independent auditors' internal controls report prior to the filing of any reports, including without limitation, any Annual Report on Form 10-K required to be filed by the Company with the SEC;
- review with management the Company's procedures and practices designed to provide reasonable assurance that: (i) the Company's books, records, accounts and internal accounting controls are established and maintained in compliance with the Foreign Corrupt Practices Act of 1977 and similar laws and regulations to which the Company is subject, and (ii) there are adequate company-level controls in place to prevent or detect (A) any improper or illegal disbursement of corporate funds or property of value or (B) the making of any arrangement on behalf of the Company which may provide for or result in the improper or illegal disbursement of funds or property of value, in order that the Company be in compliance with such laws and regulations; and
- on a timely basis, discuss with management and the independent auditors any correspondence with regulators or governmental agencies and any published reports, if any, that raise material issues regarding, or call into question the integrity of, the Company's financial statements or accounting policies.

12. Risk Management. The Committee shall 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 financial risks, such as with respect to accounting matters, liquidity and credit risks, corporate tax positions, insurance coverage, and cash investment strategy and results, risks related to the Company's material environmental, social and

governance exposure that may have a material impact on the Company's financial statements or finance-related initiatives, and risks relating to the performance of the Company's internal audit function and its independent registered public accounting firm, as well as the Company's systems of internal controls and disclosure controls and procedures. The Committee shall also oversee the integrity of the Company's information technology systems and cybersecurity risks and shall periodically, at its discretion, (i) review and assess with management the adequacy of controls and security for the Company's information technology systems, processes and data, and (ii) the Company's contingency plans in the event of a breakdown or security breach affecting the Company's information technology systems.

13. Procedures for Complaints. The Committee shall establish procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters; and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

14. Oversight of Related Person Transactions. The Committee is responsible for reviewing and approving or ratifying "related person transactions" in accordance with the Company's Related Person Transaction Policy.

15. Oversight of Company Investment Policy. The Committee shall periodically review the Company's Investment Policy to assess compliance with the Investment Company Act of 1940 and recommend any changes to the Board.

16. Contractual Standstill Provisions. The Committee is authorized to review and approve any contractual standstill provision (including prohibitions on requests for, or granting of, a waiver of such standstill) or similar restriction longer than six (6) months in duration preventing a third party from making an offer to acquire some or all of the Company's securities (or its business). In the event the Committee is unable to review the proposed contractual standstill provision in a timely manner, or if time is of the essence, the Company may enter into such contract with the approval of the Chair of the Committee, and such approval will be reported to the Committee at the next regularly scheduled meeting.

17. Additional 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 bylaws and applicable Nasdaq rules.

D. PROCEDURES AND ADMINISTRATION

1. Meetings. The Committee shall meet as often as it deems necessary in order to perform its responsibilities. The Committee may also act by unanimous written consent in lieu of a meeting. The Committee shall periodically meet separately with: (i) the independent auditor, (ii) Company management and (iii) the Company's internal auditors, if any. The Committee shall keep such records of its meetings.

2. Subcommittees. The Committee may form and delegate authority to one or more subcommittees, as it deems appropriate from time to time under the circumstances (including a subcommittee consisting of a single member). Any decision of a subcommittee to pre-approve audit, review, attest or non-audit services shall be presented to the Committee at its next scheduled meeting.

3. Reports to Board. The Committee shall report regularly to the Board regarding its activities.

4. Charter Review. At least annually, the Committee shall review and reassess the adequacy of this Charter and recommend any proposed changes to the Board for approval.

5. Advisors. The Committee is authorized, without further action by the Board, to engage such legal, accounting and other advisors as it deems necessary or appropriate to carry out its responsibilities. Such advisors may be the regular advisors to the Company. The Committee is empowered, without further action by the Board, to cause the Company to pay the compensation of such advisors as established by the Committee.

6. Investigations. The Committee shall have the authority to conduct or authorize investigations into any matters within the scope of its responsibilities as it shall deem appropriate, including the authority to request any officer, employee or advisor of the Company to meet with the Committee or any advisors engaged by the Committee.

7. Funding. The Committee is empowered, without further action by the Board, to cause the Company to pay the ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

8. Self-Evaluation. The Committee shall periodically evaluate its own performance, the results of which shall be presented to the Board.

Effective Date: March 1, 2023

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