

CONFLUENT, INC.

AUDIT COMMITTEE CHARTER

PURPOSE

The purpose of the Audit Committee (the “*Audit Committee*”) of the Board of Directors (the “*Board*”) of Confluent, Inc., a Delaware corporation (“*Confluent*”), is to assist the Board in overseeing:

- Confluent’s accounting and financial reporting processes and internal controls as well as the audit and integrity of Confluent’s financial statements;
- the qualifications, independence and performance of Confluent’s independent auditor;
- the design and implementation of Confluent’s internal audit function, when applicable;
- Confluent’s compliance with applicable law (including U.S. federal securities laws and other legal and regulatory requirements); and
- risk assessment and risk management pertaining to Confluent’s financial, accounting, tax, cybersecurity, data privacy and information technology matters.

COMPOSITION

1. **Membership and Appointment.** The Audit Committee will consist of at least three (3) members of the Board, with the exact number determined by the Board. Members of the Audit Committee will be appointed by the Board upon the recommendation of the Nominating and Corporate Governance Committee of the Board (the “*Nominating and Governance Committee*”) and may be removed by the Board in its discretion.
2. **Qualifications.** Members of the Audit Committee must meet the following criteria as well as any additional criteria required by applicable law, the rules and regulations of the Securities and Exchange Commission (the “*SEC*”), the listing standards of the securities exchange on which Confluent’s securities are listed (the “*Exchange*”) or such other qualifications as are established by the Board from time to time, subject to any applicable exemptions and transition provisions:
 - Each member of the Audit Committee must be an independent director in accordance with (i) the listing standards of the Exchange, except as may otherwise be permitted by the rules of the Exchange, and (ii) Rule 10A-3 of the Securities Exchange Act of 1934, as amended (the “*Exchange Act*”), except as may otherwise be permitted by SEC rules or Exchange requirements.
 - Each member of the Audit Committee must be financially literate, as determined by the Board in accordance with applicable rules and regulations of the Exchange. At least one member of the Audit Committee must have accounting or related financial management expertise, as determined by the Board.
 - At least one member of the Audit Committee will be an “audit committee financial expert” as defined in Item 407(d)(5)(ii) of Regulation S-K. A person who satisfies this definition of audit committee financial expert will also be presumed to have the requisite financial expertise referred to above.

3. **Chairperson.** The Board may, upon the recommendation of the Nominating and Corporate Governance Committee, designate a chairperson of the Audit Committee. In the absence of that designation, the Audit Committee may designate a chairperson by majority vote of the Audit Committee members; provided that, the Board may replace any chairperson designated by the Audit Committee at any time.

RESPONSIBILITIES

The following are the principal recurring responsibilities of the Audit Committee. The Audit Committee may perform such other functions as are consistent with its purpose and applicable laws, rules and regulations and as the Board may request.

1. **Select and Hire the Independent Auditor and Any Other Registered Public Accounting Firm.** The Audit Committee will be responsible for appointing, compensating, retaining and, where appropriate, replacing the independent auditor. The independent auditor will report directly to the Audit Committee. The Audit Committee will have sole authority to approve the hiring and discharging of the independent auditor, all audit engagement fees and terms and all permissible non-audit engagements with the independent auditor. The Audit Committee will also appoint, retain, compensate, oversee and, where appropriate, replace any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for Confluent.
2. **Supervise and Evaluate the Independent Auditor and Any Other Registered Public Accounting Firm.** The Audit Committee will:
 - oversee and evaluate the work of (i) the independent auditor and (ii) any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for Confluent, which evaluation will periodically include a review and evaluation of the lead partner of the independent auditor. The Audit Committee will review, in consultation with the independent auditor, the annual audit plan and scope of audit activities and monitor such plan's progress;
 - review and resolve any disagreements that may arise between management and the independent auditor regarding internal controls or financial reporting; and
 - at least annually, obtain and review a report by the independent auditor that describes (i) the independent auditor's internal quality-control procedures and (ii) any material issues raised by the most recent internal quality-control review, peer review or Public Company Accounting Oversight Board (the "**PCAOB**") review of the independent auditor or by any other inquiry or investigation by governmental or professional authorities, within the preceding five (5) years (or such other period as may be requested by the Audit Committee), regarding any independent audit performed by the independent auditor, and any steps taken to deal with any such issues.
3. **Evaluate the Independence of the Independent Auditor.** The Audit Committee will, at least annually:
 - review and discuss with the independent auditor the written independence disclosure required by the applicable requirements of the PCAOB;

- review and discuss with the independent auditor on a periodic basis any other relationships or services (including permissible non-audit services) that may affect its objectivity and independence;
 - oversee the rotation of the independent auditor’s lead audit and concurring partners and the rotation of other audit partners, with applicable time-out periods, in accordance with applicable law; and
 - take, or recommend to the Board that it take, appropriate action to oversee the independence of Confluent’s independent auditor.
4. **Approve Audit and Non-Audit Services and Fees.** The Audit Committee will (i) review and approve, in advance, the scope and plans for the audits and the audit fees and (ii) approve in advance (or, where permitted under the rules and regulations of the SEC, subsequently) all non-audit and tax services to be performed by the independent auditor or any other registered public accounting firm that are not otherwise prohibited by law and any associated fees. The Audit Committee chairperson is delegated the authority to pre-approve audit and permissible non-audit services and any associated fees, provided that the chairperson of the Audit Committee must report, for informational purposes only, any pre-approval decisions to the Audit Committee at its next scheduled meeting. The Audit Committee may, in accordance with applicable law, establish, amend and administer pre-approval policies and procedures for the engagement of independent accountants to render services to Confluent.
5. **Review Financial Statements.** The Audit Committee will review and discuss the following with management and the independent auditor, as applicable:
- the scope, materiality and timing of the annual audit of Confluent’s financial statements;
 - Confluent’s annual audited and quarterly financial statements and the financial information included in its annual and quarterly reports on Forms 10-K and 10-Q, including the disclosures in “Management’s Discussion and Analysis of Financial Condition and Results of Operations”;
 - the results of the independent audit and the quarterly reviews, the independent auditor’s opinion on the annual financial statements, and the results of the independent auditors’ SAS No. 100, *Interim Financial Information* (Codification of Statements on Auditing Standards, AU § 722), or similar, review of the quarterly financial statements;
 - the applicable reports and certifications regarding internal control over financial reporting and disclosure controls and procedures;
 - significant events, and transactions, as well as major issues regarding accounting principles and financial statement presentations, including any significant changes in Confluent’s selection, application or disclosure of critical accounting policies, principles, practices, judgments or estimates;
 - analyses prepared by management or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements;
 - the effect of regulatory and accounting initiatives on Confluent’s financial statements;

- any significant changes required or taken in the audit plan as a result of any material control deficiency;
 - any problems or difficulties the independent auditor encountered in the course of its audit work, including any restrictions on the scope of the auditor’s activities or on access to requested information, and management’s response; and
 - any significant disagreements between management and the independent auditor.
6. **Audited Financial Information; Audit Committee Report.** The Audit Committee will recommend that the audited financial statements be included in Confluent’s annual reports on Form 10-K and will prepare the report of the Audit Committee that SEC rules require to be included in Confluent’s annual proxy statement.
7. **Reports and Communications from the Independent Auditor.** The Audit Committee will review and discuss quarterly reports from the independent auditor concerning the following:
- all critical accounting policies and practices to be used by Confluent;
 - all alternative treatments of financial information within generally accepted accounting principles (“*GAAP*”) that the auditor has discussed with management, ramifications of the use of these alternative disclosures and treatments, and the treatment preferred by the independent auditor if different from that used by management;
 - critical audit matters arising from the current period audit;
 - other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences; and
 - other matters required to be communicated to the Audit Committee under generally accepted auditing standards and other legal or regulatory requirements, including any matters required to be communicated under *PCAOB Auditing Standards No. 16, Communications with Audit Committees*.
8. **Earnings Press Releases and Earnings Guidance.** The Audit Committee will review earnings press releases, as well as financial information and earnings guidance provided to the public, analysts and ratings agencies.
9. **Internal Controls.** The Audit Committee will review and discuss with management and the independent auditor the adequacy and effectiveness of Confluent’s internal controls, including any changes, significant deficiencies or material weaknesses in those controls reported by the independent auditor or management, any special audit steps adopted in light of significant control deficiencies, and any fraud, whether or not material, that involves management or other Confluent employees who have a significant role in Confluent’s internal controls.
10. **Disclosure Controls and Procedures.** The Audit Committee will review and discuss the adequacy and effectiveness of Confluent’s disclosure controls and procedures, and review the charter of any disclosure committee established by Confluent.
11. **Internal Audit Function.** The Audit Committee will meet periodically with the head of the internal audit function and review the responsibilities of the internal audit function.

12. **Legal and Regulatory Compliance.** The Audit Committee will review and discuss with management and the independent auditor (i) the overall adequacy and effectiveness of Confluent’s legal, regulatory and ethical compliance programs, including Confluent’s Code of Conduct, compliance with the Foreign Corrupt Practices Act and foreign anticorruption laws, and compliance with export control regulations and (ii) reports regarding compliance with applicable laws, regulations and internal compliance programs, in each case to the extent such programs, laws or regulations pertain to Confluent’s financial, accounting and/or tax matters. The Audit Committee will discuss with management and the independent auditor any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding Confluent’s financial statements or accounting policies. The Audit Committee will discuss with Confluent’s Chief Legal Officer legal matters that may have a material impact on the financial statements or Confluent’s compliance procedures that pertain to financial, accounting, investment or tax matters, or that would otherwise have a material impact on Confluent.
13. **Complaints.** The Audit Committee will oversee procedures established for the receipt, retention and treatment of complaints on accounting, internal accounting controls or audit matters, as well as for confidential and anonymous submissions by Confluent’s employees concerning questionable accounting or auditing matters, and will oversee the review and resolution of any material such complaints and submissions that have been received.
14. **Risks.** The Audit Committee will review and discuss with management, the internal auditors, and the independent auditor Confluent’s major financial risk exposures and the steps management has taken to monitor and control those exposures, including Confluent’s guidelines and policies with respect to risk assessment and risk management pertaining to financial, accounting, legal, compliance, investment and tax matters, including anti-fraud measures. In addition, the Audit Committee will review Confluent’s risk management framework and programs, overall risk profile, and risk exposures with the Board.
15. **Cybersecurity and Data Privacy.** The Audit Committee will review the significant cybersecurity matters and concerns involving Confluent, including information security, data privacy, and related regulatory matters and compliance. The Chief Information Security Officer will provide regular periodic reports to the Audit Committee on information security matters and will notify the chairperson of the Audit Committee as soon as practicable of significant information security matters and concerns as they arise. Additionally, the Audit Committee will periodically review and discuss with the Chief Information Security Officer material risks relating to cybersecurity, threats and information systems and Confluent’s processes for assessing, identifying and managing such risks. The Chief Legal Officer will provide regular periodic reports to the Audit Committee on compliance matters, including data privacy compliance.
16. **Treasury Oversight.** The Audit Committee will review with management Confluent’s (i) investment philosophy and policies, (ii) allocation and performance of its investment portfolio, (iii) management of investment risk, (iv) policies and procedures to comply with laws and regulations pertinent to Confluent’s investment portfolio, and (v) foreign exchange risk management.
17. **Tax Matters.** The Audit Committee will provide oversight regarding significant tax matters, including Confluent’s tax planning and compliance, and approve policies related to these matters.
18. **Related Party Transactions.** The Audit Committee will review, approve or ratify and oversee all transactions between Confluent and a related person for which review or oversight is required by applicable law or Exchange requirements or that are required to be disclosed in Confluent’s financial statements or SEC filings.

19. **Hiring of Auditor Personnel.** The Audit Committee will oversee hiring policies for Confluent with regard to employees and former employees of Confluent's independent auditor.
20. **Policies.** The Audit Committee will periodically review the Whistleblower Policy, the Global Anti-Bribery and Anti-Corruption Policy, the Related Person Transactions Policy, and other policies as requested by Confluent's management, and will recommend material revisions to such policies for approval by the Board or management, as appropriate.

The function of the Audit Committee is primarily one of oversight. Confluent's management is responsible for preparing Confluent's financial statements, and the independent auditor is responsible for auditing and reviewing those financial statements. The Audit Committee is responsible for assisting the Board in overseeing the conduct of these activities by management and the independent auditor. The Audit Committee is not responsible for providing any expert or special assurance as to the financial statements or the independent auditor's work. It is recognized that the members of the Audit Committee are not full-time employees of Confluent, that it is not the duty or responsibility of the Audit Committee or its members to conduct "field work" or other types of auditing or accounting reviews or procedures or to set auditor independence standards, and that each member of the Audit Committee will be entitled to rely on (i) the integrity of those persons and organizations within and outside Confluent from which the Audit Committee receives information and (ii) the accuracy of the financial and other information provided to the Audit Committee, in either instance absent actual knowledge to the contrary.

MEETINGS AND PROCEDURES

1. **Meetings.**
 - The Audit Committee will meet as often as it deems necessary or appropriate, but no less than four (4) times each year, at such times and places as the Audit Committee determines. The chairperson of the Audit Committee will preside at each meeting. The chairperson will approve the agenda for the meetings, and any member may suggest items for consideration. If the chairperson of the Audit Committee is not designated or present, an acting chair may be designated by the Audit Committee members present. The Audit Committee may act by written consent (which may include electronic consent) in lieu of a meeting in accordance with Confluent's bylaws. A quorum of the Audit Committee for the transaction of business will be a majority of its members.
 - The chairperson will designate a secretary for each meeting, who need not be a member of the Audit Committee. The Audit Committee will maintain written minutes of its proceedings and actions by written consent, which minutes and actions by written consent will be filed with the minutes of the meetings of the Board.
 - The Audit Committee will meet periodically with members of management, the internal auditor, and the independent auditor in separate executive sessions as the Audit Committee deems appropriate.
 - The Audit Committee may invite to its meetings any Confluent director, officer or employee or such other persons as it deems appropriate in order to carry out its responsibilities. The Audit Committee may also exclude from its meetings any persons it deems appropriate in order to carry out its responsibilities, including non-management directors who are not members of the Audit Committee.
2. **Reporting to the Board of Directors.** The Audit Committee will report regularly to the Board with respect to the Audit Committee's activities, determinations and recommendations, including

- (i) management’s activities with respect to the design and implementation of the internal audit function, to the extent applicable; (ii) financial and enterprise risk assessment and risk management; and (iii) any significant issues that arise with respect to the quality or integrity of Confluent’s financial statements, internal controls, disclosure controls and procedures, Confluent’s compliance with legal or regulatory requirements or the performance and independence of Confluent’s independent auditor or the internal audit function, as applicable.
3. **Authority to Retain Advisors.** The Audit Committee will have the authority, in its sole discretion, to select and retain independent counsel and such other advisors (each an “*Advisor*”) as it deems necessary or appropriate to assist with the execution of its duties as set forth in this charter. Confluent will provide appropriate funding, as determined by the Audit Committee, to pay any Advisors hired by the Audit Committee and any administrative expenses of the Audit Committee that the Audit Committee determines are necessary or appropriate in carrying out its activities. The authority granted to the Audit Committee pursuant to this charter to retain Advisors will not affect the ability or obligation of the Audit Committee to exercise its own judgment in fulfillment of its duties under this charter.
 4. **Delegation.** When appropriate and permissible under legal or regulatory requirements, the Audit Committee may form subcommittees composed of one or more of its members for any purpose that the Audit Committee deems appropriate and may delegate to such subcommittees such power and authority as the Audit Committee deems appropriate. The Audit Committee will not delegate any power or authority required by law, regulation or listing standard to be exercised by the Audit Committee as a whole.
 5. **Committee Charter Review.** The Audit Committee will review and reassess the adequacy of this charter at least annually and will submit any recommended changes to this charter to the Board for approval.
 6. **Performance Review.** The members of the Audit Committee will review and assess the performance of the Audit Committee on an annual basis.
 7. **Authority to Investigate.** In the course of its duties, the Audit Committee will have authority, at Confluent’s expense, to investigate any matter brought to its attention.
 8. **Attorney’s Reports.** The Audit Committee will receive and, if appropriate, respond to attorneys’ reports of evidence of material violations of securities laws and breaches of fiduciary duty and similar violations of foreign, U.S., state or local law. The Audit Committee will establish procedures for the confidential receipt, retention and consideration of any attorney report.
 9. **Access.** Each member of the Audit Committee will be given full access to the chairperson of the Board, management and the independent auditor, as well as Confluent’s books, records, facilities and other personnel as deemed necessary or appropriate by any member of the Audit Committee to discharge such member’s responsibilities hereunder.
 10. **Compensation.** Members of the Audit Committee will receive such fees or other compensation, if any, for their service as Audit Committee members as may be determined by the Board in its sole discretion. Members of the Audit Committee may not receive any compensation from Confluent except the fees or other compensation that they receive for service as a member of the Board or any committee thereof.

11. **Duly Authorized Actions.** Any actions taken by the Audit Committee during any period in which one or more members fail for any reason to meet the membership requirements set forth in this charter will be nonetheless duly authorized actions of the Audit Committee for all corporate purposes, except to the extent required by law or determined necessary by the Audit Committee to satisfy regulatory or listing standards.
12. **Publication.** Confluent will make this charter freely available to stockholders on request and, provided that Confluent is subject to the periodic reporting requirements of the Exchange Act, will publish it on Confluent's website.