

SEER, INC.

AUDIT COMMITTEE CHARTER

Adopted and approved November 18, 2020 and effective as of the Company's initial public offering.

The Audit Committee (the "**Committee**") of the Board of Directors (the "**Board**") of Seer, Inc. (together with its subsidiaries, as applicable, the "**Company**") has been appointed by the Board to perform the duties and responsibilities set forth in this charter with respect to the Company.

Purpose

The purpose of the Committee will be to oversee the accounting and financial reporting processes of the Company, the audits and reviews of the financial statements of the Company, the Company's compliance with legal and regulatory requirements, and the engagement of independent and qualified external auditors ("independent auditor") and various related matters.

The Committee will also be responsible for preparing the report required by the Securities and Exchange Commission (the "**SEC**") rules to be included in the Company's proxy statement for the annual meeting of stockholders, and for performing other duties and responsibilities as are enumerated in or consistent with this charter.

The Board recognizes that while the Committee has been given certain duties and responsibilities pursuant to this charter, the Committee is not responsible for guaranteeing the accuracy of the Company's financial statements or the quality of the Company's accounting and financial reporting processes. The fundamental responsibility for the Company's financial statements and disclosures rests with management and the independent auditor.

Composition

1. Membership. The Committee will consist of three or more members of the Board designated from time to time by the Board. The members of the Committee will be appointed by the Board upon the recommendation of the Corporate Governance and Nominating Committee and will serve until their successors are duly appointed by the Board or until their earlier resignation or removal. The Chair of the Committee will be appointed by the Board. The Board may at any time and in its discretion remove any member of the Committee and may fill any vacancy in the Committee. Determinations as to whether a particular director satisfies the requirements for membership on the Committee shall be made by the Board.
2. Qualifications. The members of the Committee must satisfy the following qualifications (as well as any other criteria required by the Nasdaq Stock Market LLC ("**Nasdaq**")); provided, however, that the Company may avail itself of any phase-in rules applicable to newly-listed companies:
 - a. each member of the Committee must be a member of the Board who satisfies all applicable definitions of independence for directors and audit committee

members promulgated by Nasdaq and the SEC, as determined by the Board after consideration of all factors determined to be relevant under the rules and regulations of the Nasdaq and the SEC;

- b. each member of the Committee must be financially literate, as determined by the Board in accordance with rules of Nasdaq. Each Committee member must be able to read and understand fundamental financial statements, including a company's balance sheet, income statement, and cash flow statement;
 - c. at least one member of the Committee must be an "audit committee financial expert," as defined in the rules and regulations of the SEC;
 - d. no Committee member may serve simultaneously on the audit committees of more than three other public companies unless the Board determines that such simultaneous service will not impair the ability of such member to effectively serve on the Committee and the Company discloses such determination in its annual proxy statement; and
 - e. no person may serve as a member of the Committee if the person has participated in the preparation of the financial statements of the Company or any of the Company's current subsidiaries at any time during the past three years. No person may serve as a member of the Committee if the person accepts any consulting, advisory, or other compensatory fee, directly or indirectly, from the Company, other than in their capacity as a member of the Committee, the Board, or any other committee of the Board.
3. Chair. The Chair of the Committee (or, in the Chair's absence, a member designated by the Chair or the Committee) will preside at each meeting of the Committee, set the agendas for the Committee meetings and report regularly to the Board regarding the Committee's activities.

Responsibilities

The following are the principal recurring responsibilities of the Committee.

1. Appoint and Oversee Independent Auditor; Approve Audit and Non-Audit Services. The Committee will be directly responsible for selecting and appointing, compensating, retaining, evaluating and overseeing an independent registered public accounting firm to act as the Company's independent auditors for the purpose of auditing the Company's financial statements, books, records, accounts and internal control over financial reporting. Each such independent registered public accounting firm will report directly to the Committee, and the Committee will be responsible for the resolution of any disagreements that may arise between management and each registered public accounting firm. In particular, the Committee will:
 - a. have the sole authority and responsibility to select, retain, compensate, evaluate, oversee, and, where appropriate, terminate and replace any independent

registered public accounting firm engaged to prepare or issue an audit report or perform other audit, review, or attest services for the Company;

- b. at least annually, receive an audit engagement letter and either execute it on behalf of the Company or, if the Committee or its Chair are not appropriate parties to sign the letter, acknowledge the letter and agree to the terms of engagement;
 - c. review and approve, in advance, (i) 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 SEC, subsequently) all non-audit and tax services to be performed by the independent auditor that are not otherwise prohibited by law or regulations and any associated fees; and
 - d. in accordance with applicable law, adopt policies and procedures for the Committee's pre-approval, including delegation to one or more members of the Committee, of the engagement of the Company's independent auditors or other registered public accounting firms to perform permitted services on an ongoing basis.
2. Evaluate the Independence and Qualifications of the Independent Auditor. The Committee must ensure the independence of the independent auditor. The Committee will, at least annually, obtain and review a written report by the Company's independent auditor describing:
- a. the independent auditor's internal quality control procedures;
 - b. 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, respecting one or more independent audits carried out by the independent auditor, and any steps taken to deal with any such issues; and
 - c. all relationships between the independent auditor and the Company, in order to assess the independent auditor's independence.

The Committee will review and discuss with the independent auditor the written report, any other matters required by the applicable requirements of the Public Company Accounting Oversight Board (PCAOB) or other regulatory body and any relationships or services that may impact the objectivity and independence of the auditors.

After reviewing the foregoing report, other written disclosures or relevant relationships or services, and the independent auditor's work throughout the year, the Committee will evaluate the independent auditor's qualifications, performance and independence.

In making its evaluation, the Committee will take into account the opinions of management and, if the Company has an internal audit function, the opinions of the Company's internal auditors (or other personnel responsible for the internal audit function). This evaluation will also include the review and evaluation of the lead partner of the independent auditor. The Committee will ensure the regular rotation of the lead audit partner at least once every five years as required by law, and will consider whether regular rotation of the audit firm itself is necessary to ensure continuing auditor independence.

The Committee will present its conclusions with respect to the independence and qualifications of the independent auditor to the full Board.

3. Communicate with the Independent Auditor. The Committee will discuss with independent auditors the matters required to be discussed by the Statement on Auditing Standards No. 61, as amended (AICPA, Professional Standards, Vol. 1, AU Section 380), as adopted by the PCAOB.
4. Review of Internal Controls and Integrity of Financial Statements. The Committee will meet with management, the internal audit department (if any) and the Company's independent auditor to review and discuss the Company's internal controls and the integrity of the Company's audited financial statements. Included in this process will be review of:
 - a. the scope and timing of the annual audit of the Company's financial statements;
 - b. the Company's annual audited and quarterly unaudited financial statements and annual and quarterly reports on Form 10-K and Form 10-Q, including the disclosures in "Management's Discussion and Analysis of Financial Condition and Results of Operations," and the Company's earnings releases. The Committee will make a recommendation to the Board as to whether the audited financial statements and "Management's Discussion and Analysis of Financial Condition and Results of Operations" should be included in the Company's Form 10-K for filing with the SEC;
 - c. the results of the independent audit and the quarterly reviews, and the independent auditor's opinion on the audited financial statements;
 - d. the quality and adequacy of the Company's internal controls, and discussion with management and the independent auditor with regard to any significant deficiencies or material weaknesses in the design or operation of, and any material changes in, the Company's internal controls;
 - e. the Company's disclosure controls and procedures, as well as the quarterly assessments of such controls and procedures by the Chief Executive Officer or the Chief Financial Officer;
 - f. any major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or

application of accounting principles, and major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies;

- g. any 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, including analyses of the effects of alternative GAAP methods on the financial statements; and
- h. the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company.

The Committee will regularly review with the independent auditor any audit problems or difficulties the independent auditor encountered in the course of its audit work, including any restrictions on the scope of the independent auditor's activities or on access to requested information, and any significant disagreements with management. Among the items the Committee will review with the independent auditor are: accounting adjustments that were noted or proposed by the auditor but were "passed" (as immaterial or otherwise); any communications between the audit team and the audit firm's national office respecting auditing or accounting issues presented by the engagement; and any "management" or "internal control" letters issued, or proposed to be issued, by the independent auditor. Such review will also include discussion of the responsibilities, budget and staffing of the Company's internal audit function, if the Company has an internal audit function.

- 5. Audit Committee Report. The Committee will be responsible for preparing, or overseeing the preparation of, the audit committee report required by the rules and regulations of the SEC to be included in the Company's proxy statement for its annual meeting of stockholders.
- 6. Hiring Policies. The Committee will review the hiring of employees or former employees of the Company's independent auditor into positions within the Company in accordance with the hiring restrictions of the Sarbanes-Oxley Act of 2002.
- 7. Related Party Transactions; Conflicts of Interest. The Committee will review, approve, prohibit and monitor related party transactions (as defined in Item 404 of Regulation S-K under the Securities Act of 1933) and review and monitor conflicts of interest situations involving such individuals where appropriate, and approve or prohibit any involvement of such persons in matters that may involve a conflict of interest or taking of a corporate opportunity and in accordance with the Company's Related Person Transaction Policy.
- 8. Risk Oversight. At least annually, review, assess and discuss with management the Company's significant business risk exposures (including those related to data privacy and network security) and management's program to monitor, assess and manage such exposures, including the Company's risk assessment and risk management policies.

9. Separate Meetings. Periodically, the Committee will meet separately with (a) management, (b) if the Company has established an internal audit function, the Company's internal auditors (or other personnel responsible for the design and implementation of the internal audit function), and (c) the Company's independent auditors (with and without management present), in each case to discuss any matters that the Committee or the others believe should be discussed privately. In the case of such meetings with the Company's independent auditors, the Committee will discuss with the independent auditors, among other things, the results of the independent auditors' examinations and any other matters required to be communicated to the Committee by the independent auditors under generally accepted auditing standards.
10. Complaint Procedures. The Committee will adopt and oversee procedures to address complaints received by the Company regarding accounting, internal accounting controls or auditing matters. The procedures will allow for the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters. The Committee will review periodically with management and internal audit these procedures and any significant complaints received.
11. Compliance with Laws. On at least an annual basis, the Committee will review and discuss with management and the independent auditor (i) the overall adequacy and effectiveness of the Company's legal, regulatory and ethical compliance programs and (ii) reports regarding compliance with applicable laws, regulations and internal compliance programs. The Committee must discuss with management and the independent auditor any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding the Company's financial statements or policies. The Committee must discuss with the Company's principal financial officer, principal accounting officer or senior legal officer any legal matters that may have a material impact on the financial statements or the Company's compliance procedures.
12. Financial Risk Management. The Committee will review and discuss with management, including the Company's internal audit department (if any) guidelines and policies to identify, monitor, and address the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures. The Committee will also oversee and monitor management's plans to address such risks.
13. Authority to Retain Advisors. The Committee is authorized to engage independent legal, accounting and other advisers as it determines necessary or appropriate to carry out its duties as set forth in this charter.
14. Authority to Access Management, Company Advisors and Records. The Committee shall also have authority to obtain advice and assistance from any officer or employee of the Company and to require any officer or employee of the Company or the Company's outside counsel or independent auditor to attend a meeting of the

Committee or to meet with any members of, or advisors to, the Committee. The Committee shall have full, unrestricted access to Company records.

15. Funding. The Company must provide appropriate funding, as determined by the Committee, for the payment of:
 - a. compensation to 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;
 - b. compensation to any advisers engaged by the Committee; and
 - c. ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.
16. Charter. The Committee will review at least annually the adequacy of this charter and recommend any proposed changes to the Board for approval. The Company will make a copy of this charter publicly available on its website, and will disclose how to access this charter in its proxy statement.
17. Investment Policy. Review the Company's investment policy and evaluate the Company's adherence to such policy with regard to investment of the Company's assets;
18. Committee Evaluation. The Committee will conduct and present to the Board an annual self-performance evaluation of the Committee.
19. Report to Full Board. The Committee must review with the full Board any issues that arise regarding: (a) the quality or integrity of the Company's financial statements; (b) the Company's compliance with legal or regulatory requirements; (c) the performance and independence of the Company's independent auditor; and (d) the performance of the internal audit function (if any).

The function of the Committee is primarily one of oversight. The Company's management is responsible for preparing the Company's financial statements, and the independent auditor is responsible for auditing and reviewing those financial statements. The Committee is responsible for assisting the Board in overseeing the conduct of these activities by management and the independent auditor. The Committee is not responsible for providing any expert or special assurance as to the financial statements or other financial information provided by the Company to its stockholders or others or as to the independent auditor's work.

General

1. Committee meetings are set at the discretion of the Committee and at such intervals as it determines necessary to carry out its duties and responsibilities, however, the Committee must meet at least quarterly and will meet periodically with members of management as deemed appropriate, the head of the internal audit department (if any) and the independent auditor in separate executive sessions, when deemed necessary by

- the Committee, or at any time that the independent auditors or the internal auditors (if any) believe communication to the Committee is required. The Committee may meet in person or by telephone or videoconference.
2. A majority of the total number of Committee members constitutes a quorum of the Committee.
 3. If a quorum is present, a majority of the members of the Committee present is empowered to act on behalf of the Committee.
 4. Minutes are kept of each meeting of the Committee, and the Committee must regularly provide reports of its actions to the Board.
 5. The Committee may delegate its authority to subcommittees or the Chair of the Committee when it deems it appropriate and in the best interests of the Company and when such delegation would not violate applicable law, regulation or Nasdaq or SEC requirements.
 6. 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. The Committee may establish its own meeting schedules, which it will provide to the Board.
 7. The Committee may invite to its meetings other Board members, Company management and such other persons as the Committee deems appropriate in order to carry out its responsibilities.
 8. Members of the Committee can receive such fees, if any, for their service as Committee members as may be determined by the Board in its sole discretion. Members of the Committee may not receive any compensation from the Company except the fees that they receive for service as a member of the Board or any committee thereof.
 9. The Committee shall have the discretion to determine and adopt such Company policies and procedures as it deems necessary or desirable to perform its duties with respect to matters within the purview of the Committee.
 10. The Committee, at its discretion, has the authority to initiate special investigations, and if appropriate hire special legal, accounting or other outside advisors or experts to assist the Committee.
 11. Each member of the Committee is entitled to rely on the integrity of those persons within the Company and from the professionals and experts from which the Committee received information and, absent actual knowledge to the contrary, the accuracy of the financial and other information provided to the Committee by such persons, professionals or experts.
 12. In addition to the powers and responsibilities expressly delegated to the Committee in this charter, the Committee may exercise any other powers and carry out any other

responsibilities delegated to it by the Board from time to time consistent with the Company's bylaws (as in effect from time to time) and applicable law. The powers and responsibilities delegated by the Board to the Committee in this charter or otherwise shall be exercised and carried out by the Committee as it deems appropriate without requirement of Board approval. While acting within the scope of the powers and responsibilities delegated to it, the Committee shall have and may exercise all the powers and authority of the Board.