

CHARTER OF THE AUDIT COMMITTEE OF THE  
BOARD OF DIRECTORS OF IONQ, INC.

(Last Amended February 5, 2026)

ARTICLE I: PURPOSE

Section 1.1 *Purpose.* The purpose of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of IonQ, Inc. (the “Company”) is to assist the Board with (a) overseeing the Company’s accounting and financial reporting processes, systems of internal control, financial statement audits and the integrity of its financial statements; (b) managing the selection, engagement terms, fees, qualifications, independence and performance of any registered public accounting firm engaged as the Company’s independent outside auditor for the purpose of preparing or issuing an audit report or performing audit services (an “Auditor”); (c) maintaining and fostering an open avenue of communication with the Company’s management, internal audit function and Auditor; (d) review of any reports or disclosures required by applicable law and New York Stock Exchange (“NYSE”) requirements; and (e) overseeing the design, implementation, organization and performance of the Company’s internal audit function and its legal and regulatory compliance, including risk assessment.

ARTICLE II: COMPOSITION

Section 2.1 *Appointment; Removal.* Committee members are appointed by the Board and may be removed by the Board in its discretion. Vacancies are filled by the Board. Resignation or removal of a Committee member from the Board automatically constitutes resignation or removal from the Committee.

Section 2.2 *Membership Qualifications.* The Committee consists of at least three members of the Board. Each member of the Committee must satisfy (i) the independence, financial literacy and other requirements imposed by applicable law and NYSE requirements and (ii) any other qualifications determined by the Board. At least one member of the Committee must satisfy the applicable financial-sophistication requirements and any other requirement for accounting or related financial management expertise as determined by the Board and required by the Securities and Exchange Commission (“SEC”) and NYSE requirements. 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.

Section 2.3 *Over-Boarding.* No Committee member may serve simultaneously on the audit committee of more than two 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 as required by the NYSE listing standards.

Section 2.4 *Chairperson.* The Board may designate a Chairperson of the Committee. The Chairperson of the Committee (or, in the Chairperson’s absence, a member designated by the Chairperson or the Committee) shall 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.

ARTICLE III: AUTHORITY

Section 3.1 *Access and Advisors.* The Committee will have access to all Company books, records, facilities and personnel as requested by any Committee member. The Committee may appoint, determine compensation for, retain, evaluate and oversee the Auditors as set forth in Section 10A(m)(2) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), and the rules thereunder, to fulfill

its responsibilities under this Charter. The Committee may retain legal, accounting or other outside advisors, and may determine compensation for them at the Company's expense. The Committee may also cause the Company to pay any ordinary administrative expenses it deems appropriate in carrying out its duties. The Committee may require that any of the Company's personnel or outside advisors attend any meeting of the Committee or meet with any member of the Committee or any of its advisors.

**Section 3.2 *Delegation of Authority.*** The Chairperson has the delegated authority to act on behalf of the Committee in (i) approving the retention of outside service providers and advisors (including negotiating and executing their engagement letters), (ii) pre-approving audit or non-audit services, (iii) approving the payment of ordinary administrative and other expenses incurred by the Committee and (iv) such other matters as may be determined by the Committee. The Committee may also form and delegate authority to one or more subcommittees consisting of one or more members of the Board. By delegating an issue to the Chairperson or a subcommittee, the Committee does not surrender any authority over that issue. Although the Committee may act on any issue that has been delegated to the Chairperson or a subcommittee, doing so will not limit or restrict future action by the Chairperson or subcommittee on any matters delegated to it. Any action or decision of the Chairperson or a subcommittee shall be presented to the full Committee at its next regular meeting. By approving this Charter, the Board delegates authority to the Committee with respect to the responsibilities set forth herein.

## ARTICLE IV: RESPONSIBILITIES

**Section 4.1 *General.*** The Committee's responsibilities are for oversight, as described in Article I. The members of the Committee are not employees of the Company, and they do not perform management's or any Auditor's functions. The Committee relies on the expertise and knowledge of management, the internal auditors and any Auditor in carrying out its oversight responsibilities. Management is responsible for preparing accurate and complete financial statements in accordance with generally accepted accounting principles ("GAAP"), crafting periodic reports and establishing and maintaining appropriate accounting principles and financial reporting policies and satisfactory internal control over financial reporting. The Auditor shall audit the Company's annual consolidated financial statements and, when required, the effectiveness of the Company's internal control over financial reporting and review the Company's quarterly financial statements. It is not the Committee's responsibility to prepare or certify the Company's financial statements, guarantee the audits or reports of the Auditor, certify as to whether any Auditor is "independent" under applicable law or NYSE requirements or ensure that the financial statements or periodic reports are complete and accurate, conform to GAAP or otherwise comply with applicable law or stock exchange listing requirements or the Company's policies. The Committee shall have the following responsibilities; provided, that this list of responsibilities is intended to be a guide and to remain flexible to account for changing circumstances and needs. Accordingly, the Committee may depart from or supplement such responsibilities, and establish policies and procedures, to the extent permitted by applicable law and NYSE requirements. The Board retains the right to act on all such matters without limiting the Committee's authority, subject to compliance with applicable law and NYSE requirements.

**Section 4.2 *Evaluation and Retention of Auditors.*** The Committee shall evaluate the performance of any Auditor, assess its independence and qualifications, including the performance and qualifications of the lead partner (taking into account, where appropriate, the views of management and the internal auditors), determine whether to retain, or terminate the engagement of, an existing Auditor and determine the fees of any Auditor and any other registered public accounting firm engaged for the financial reporting process. In addition, the Committee may replace any existing Auditor or other registered public accounting firm engaged for the financial reporting process with a different public accounting firm.

**Section 4.3 *Approving Audit and Non-Audit Engagements.*** The Committee shall review audit

plans, the adequacy of staffing and the fees to be paid to any Auditor and oversee the negotiation and execution of any engagement letters on behalf of the Company. The Committee shall approve all audit and non-audit related services that any Auditor or other registered public accounting firm provides to the Company before the engagement begins, unless applicable law and NYSE requirements allow otherwise. The Committee may establish pre-approval policies and procedures or delegate pre-approval authority to one or more Committee members.

Section 4.4 *Auditor Independence.* Before engaging any prospective Auditor, and at least annually thereafter, the Committee shall assess the qualifications, performance and independence of each Auditor, including the performance and qualifications of the lead partner, taking into account the opinions of management and the internal auditors. That assessment shall include reviewing written disclosures from any Auditor regarding any relationship it has that may affect independence. The Committee shall review a written statement from any Auditor affirming its independence, and assess, consider and discuss with it any potential relationship concerning its objectivity and independence.

Section 4.5 *Audit Partner Rotation.* The Committee shall monitor the rotation of the partners of any Auditor on the Company's audit engagement team as required by applicable laws and NYSE requirements and shall consider whether to adopt a policy regarding rotation of auditing firms.

Section 4.6 *Former Employees of Auditors.* The Committee shall oversee the policies and procedures as required by applicable law and NYSE requirements governing how the Company may employ individuals who are or once were employed by an Auditor.

Section 4.7 *Annual Audit Results.* The Committee shall review with management and the Auditor the results of the Company's annual financial statement audit, the opinion of the Auditor on the annual financial statements and the matters required to be communicated under standards adopted by the Public Company Accounting Oversight Board (the "PCAOB"). In addition, the Committee shall review and discuss with the Auditor (a) all critical accounting policies and practices to be used in the annual audit, (b) all alternative treatments of financial information within GAAP for material items that have been discussed with management, ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the Auditor and (c) other material written communications between the Auditor and management, such as any management letter or schedule of unadjusted differences.

Section 4.8 *Audited Financial Statement Review; Quarterly and Annual Reports.* The Committee shall review the annual audited financial statements, the quarterly financial statements and the Company's "Management's Discussion and Analysis," as appropriate, with management and the Auditor. The Committee shall be responsible for recommending to the Board whether the proposed annual audited financial statements should be included in the Company's Annual Report on Form 10-K.

Section 4.9 *Earnings.* The Committee shall discuss with management and the Auditor the Company's earnings press releases and other financial information and earnings guidance provided to analysts and rating agencies, but such discussion may be done generally (i.e., discussion of the types of information to be disclosed and the type of presentation to be made), and the Committee need not discuss in advance each earnings release or each instance in which the Company may provide earnings guidance.

Section 4.10 *Proxy Report.* The Committee shall oversee the preparation of any report of the Committee required by applicable law or NYSE requirements to be included in the Company's disclosures.

Section 4.11 *Accounting Principles and Policies.* The Committee shall review with management and the Auditor, as appropriate, major issues that arise regarding accounting principles and financial statement presentation, including any significant changes in the Company's selection or

application of accounting principles, significant regulatory or accounting initiatives or developments, as well as off-balance sheet structures, that may have a material impact on the Company's financial statements. The Committee shall review with the Auditor and management, if appropriate, any written communication, such as any management letter or internal-control letter, and monitor management's response thereto.

**Section 4.12 *Management and Auditor Analyses.*** The Committee shall review any analyses prepared by management or the Auditors 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.

**Section 4.13 *National Office Communications.*** The Committee shall review with the Auditor, as appropriate, any communications between the audit team and the Auditor's national office with respect to auditing or accounting issues presented by the engagement.

**Section 4.14 *Auditor Communications.*** At least annually, the Committee shall discuss with the Auditor the matters required to be discussed by Auditing Standard No. 1301, Communications with Audit Committees, as adopted by the PCAOB (including any successor rule adopted by the PCAOB).

**Section 4.15 *Audit Problems and Difficulties.*** The Committee shall review with the Auditors any audit problems or difficulties and management's response.

**Section 4.16 *Risk Assessment and Management.*** The Committee shall review and discuss with management and the Auditor the Company's processes and policies on risk identification, management and assessment in all areas of the Company's business, including, but not limited to, matters of cybersecurity, artificial intelligence and climate.

**Section 4.17 *Internal Audit Function.*** The Committee shall review the audit plan of the Company's internal audit function and discuss with that function the adequacy and effectiveness of its scope, staffing and general audit approach. The Committee shall review any significant reports prepared by the Company's internal auditors, as well as management's response. The head of the internal audit function shall report to and be evaluated by the Committee. The Committee shall have the power, but not the obligation, to adopt a charter for the internal audit function.

**Section 4.18 *Internal Control over Financial Reporting; Disclosure Controls.*** The Committee shall confer with management and the Auditor concerning the scope, design, adequacy and effectiveness of internal control over financial reporting and the Company's disclosure controls and procedures, including responsibilities, budget and staff of the internal audit function, and shall review the appointment or replacement of the senior internal audit executive or manager. The Committee shall review reports on significant findings and recommendations with respect to internal controls over financial reporting, together with management responses and any special audit steps adopted in light of any material control deficiencies.

**Section 4.19 *Correspondence with Regulators.*** The Committee shall consider and review with management, the Auditor and such other outside advisors or accountants as the Committee may consider appropriate any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding the Company's financial statements or accounting policies.

**Section 4.20 *Internal Control Report.*** At least annually, the Committee shall review a report by the Auditor describing its internal quality-control procedures and any material issues raised by (a) that firm's internal quality-control review, (b) any peer review of the firm's internal quality-control procedures or review or (c) any inquiry or investigation by governmental or professional authorities conducted in the last five years of any audit performed by any Auditor.

Section 4.21 *Complaint Procedures.* The Committee shall adopt and oversee procedures for receiving, retaining and investigating complaints received by the Company regarding accounting, internal accounting controls or auditing matters and confidential and anonymous submissions by employees concerning questionable accounting or auditing matters. The Committee shall adopt and oversee procedures for receiving, retaining and investigating any “hotline” complaints or submissions.

Section 4.22 *Related Party Transactions.* The Committee shall oversee the Company’s Related-Person Transactions Policy and shall have the authority to amend the same, and shall review and approve or ratify any related party transaction as required by such policy and by applicable law or NYSE requirements.

Section 4.23 *Committee Self-Assessment; Charter Review.* The Committee shall evaluate its performance, and review and assess the adequacy of this Charter, and recommend any proposed changes to the Board for its consideration, in each case as required by law or NYSE requirements.

Section 4.24 *Other Legal and Finance Matters.* The Committee shall review with management legal and regulatory compliance and any actual, pending or threatened legal or financial matters that could significantly affect the Company’s business or financial statements or as it otherwise deems appropriate.

## ARTICLE V: MEETINGS AND MINUTES

Section 5.1 *Committee Meetings.* The operation of the Committee shall be subject to the Bylaws of the Company and the Delaware General Corporation Law, each as in effect from time to time. The Committee shall meet at least quarterly and at times and places appointed by the Chairperson of the Committee, or a majority of the membership of the Committee. As part of its responsibility to foster open communication, the Committee shall meet periodically with management, personnel in charge of the internal audit function and the Auditor in separate executive sessions.

Section 5.2 *Minutes and Actions.* The Committee shall maintain written minutes of its meetings and regularly report to the Board on its actions and recommendations. The Committee may act by unanimous written consent; when it does so, those actions shall be filed in the minute book.