

**GAMIDA CELL LTD.
AUDIT COMMITTEE CHARTER**

The board of directors (the “**Board**”) of Gamida Cell Ltd. (the “**Company**”) has constituted and established an audit committee (the “**Committee**”) with the authority, responsibility and duties as described in this Audit Committee Charter (this “**Charter**”).

Purpose

The purpose of the Committee is, among others, to:

(a) oversee the accounting and financial reporting processes of the Company, the audit of its financial statements, the effectiveness of the Company’s internal control over financial reporting, systems of disclosure controls and procedures, the quality and integrity of the Company’s financial statements and reports, and prepare such reports as may be required of an audit committee under the rules and regulations promulgated under the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”) and the pre-approval of all audit, audit-related and all permitted non-audit services, if any, by the Company’s independent auditor, and the compensation therefor;

(b) decide whether to approve certain acts and transactions requiring the approval of the Committee under Sections 255 and 268 to 275 of the Israeli Companies Law 5759-1999 (the “**Companies Law**”);

(c) assist the Board in its oversight of (i) the integrity of the Company’s financial statements and other published financial information, (ii) the Company’s compliance with applicable financial and accounting related standards, rules and regulations and (iii) the selection, retention (subject to shareholder approval), and termination of the Company’s independent auditor;

(d) determine whether there are delinquencies in the business management practices of the Company, inter alia, by consulting with the Company’s internal auditor or with its independent auditor, and to suggest corrective measures to the Board; and

(e) fill any other duties of the Committee as shall be required under the Companies Law, the Regulations (as defined below) or the rules of the Nasdaq Stock Market (“**Nasdaq**”). The Committee is not responsible, however, for planning or conducting audits, or determining whether the Company’s financial statements are complete and accurate or in accordance with U.S. Generally Accepted Accounting Principles (“**U.S. GAAP**”).

The Committee’s responsibility is one of oversight. The members of the Committee are not employees of the Company, and they do not perform, or represent that they perform, the functions of management or the independent auditors. The Committee relies on the expertise and knowledge of management and the Company’s independent auditor in carrying out its oversight responsibilities. Management of the Company is responsible for preparing accurate and complete financial statements in accordance with U.S. GAAP, preparing periodic reports and establishing and maintaining appropriate accounting principles and financial reporting policies and satisfactory internal control over financial reporting. The independent auditor is responsible for auditing the Company’s financial statements and management’s assessment of the Company’s internal control over financial reporting as well as reviewing the Company’s quarterly financial statements. It is not the duty of the Committee to plan or conduct audits, to determine that the financial statements are complete and accurate and in accordance with U.S. GAAP, to

conduct investigations, or to assure compliance with laws and regulations or the Company's standards of business conduct, codes of ethics, internal policies, procedures and controls.

Membership

The Committee shall be comprised of at least three (3) members of the Board. The Board shall appoint the Committee members annually and each member of the Committee shall serve at the pleasure of the Board and may be removed or replaced by the Board at any time, with or without cause. Resignation or removal of a director from the Board, for whatever reason, shall automatically constitute resignation or removal, as applicable, from this Committee. The Board may fill vacancies occurring for whatever reason. All rights available to members of the Committee in their capacities as directors of the Company shall be fully applicable with respect to their service on the Committee or any subcommittee thereof. Unless the Board designates a chair, the members of the Committee may appoint a chair of the Committee (the "**Committee Chair**").

All members of the Committee shall satisfy the requirements of the Exchange Act and the applicable rules and regulations ("**Regulations**") of the Securities and Exchange Commission ("**SEC**") and Nasdaq, including those with respect to (i) the independence and financial literacy requirements (including any phase-in periods permitted by such requirements, as applicable to Committee members as in effect from time to time, when and as required by the SEC and Nasdaq), and (ii) any other qualifications determined by the Board from time to time. At least one member of the Committee shall (i) satisfy the independence criteria specified and made public by the Board, and (ii) satisfy the applicable financial sophistication requirements of the SEC, Nasdaq, and any other requirements in effect from time to time, for accounting or related financial management expertise when and as required by the SEC or Nasdaq.

No member of the Committee may have participated in the preparation of the financial statements of the Company or any of the Company's current subsidiaries during the preceding three years. At least one member of the Committee shall have past employment experience in finance or accounting, requisite professional certification in accounting or other comparable experience or background that results in the member's financial sophistication, in each case, consistent with the rules of Nasdaq. That individual shall also be an "audit committee financial expert" consistent with the Regulations.

Authority & Responsibilities

Each member of the Committee shall have full access to all books, records, facilities and personnel of the Company as deemed necessary or appropriate by any member of the Committee to discharge his or her responsibilities hereunder. The Committee shall also have authority to pay, at the expense of the Company, ordinary administrative expenses that, as determined by the Committee, are necessary or appropriate in carrying out its duties, unless prohibited by Nasdaq listing rules or applicable law. The Committee shall have authority to request that any of the Company's personnel, counsel, accountants, independent auditors or investment bankers, or any other consultant or advisor to the Company attend any meeting of the Committee or meet with any member of the Committee or any of its Advisors.

Subject to the requirement that the relevant payment corresponds to a decision made or expense incurred in the corporate interest of the Company and necessary for the performance by the Committee of its duties, the Company must provide appropriate funding, as determined by the Committee, to pay or repay, as applicable: (i) the compensation to the independent auditors engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, (ii) the compensation to any advisers employed by the Committee and (iii) the reasonable ordinary administrative expenses of the Committee that are necessary or appropriate for carrying out its duties.

The authority delegated to the Committee is set forth below. The purposes, responsibilities and other provisions specified in this Charter are intended to serve as guidelines and the Committee may act and establish policies and procedures that are consistent with these guidelines or are necessary or advisable, in its discretion, to carry out the intent of the Board in delegating such authority and to fulfill the responsibilities of the Committee hereunder. Nothing herein is intended to expand applicable standards of liability under Israeli or U.S. federal law for directors of a corporation.

The Committee is hereby charged by the Board with the authority and responsibility to:

Independent Auditor:

1. Retain, determine the compensation for (at the Company's expense), oversee the work of, and terminate the independent auditor subject to approval of the Board and, in the case of retention, the shareholders as well. In making its determination regarding the retention or termination of the independent auditor and otherwise as it deems necessary from time to time, the Committee shall:
 - (a) (i) at least annually, obtain and review a written report by the independent auditor describing any material issues raised by the most recent Public Company Accounting Oversight Board inspection, by an internal quality control review of the firm, or by any inquiry or investigation by governmental or professional authorities within the past five years, concerning an independent audit or audits carried out by the firm, and any steps taken to deal with any such issues; and (ii) review the independent auditor's work throughout the year, including obtaining the opinions of management;
 - (b) evaluate, at least annually, the performance of the independent auditor, to assess their qualifications (including their internal quality control procedures and any material issues raised by that firm's most recent internal quality control review or any investigations by regulatory authorities) and to recommend to the Board whether to retain, or to terminate, the engagement of the existing independent auditor, or to appoint and engage a different independent registered public accounting firm. The Committee will present its conclusions with respect to the independence and qualifications of the independent auditor to the full Board
 - (c) receive written statements from the independent auditor delineating all relationships between the independent auditor, or their affiliates, and the Company, or persons in financial oversight roles at the Company, discuss with the independent auditor any disclosed relationships or services that that may reasonably be thought to bear on independence, and to discuss with the prospective auditors the potential effects of such relationships on the independence of the prospective auditors, consistent with Ethics and Independence Rule 3526, *Communication with Audit Committees Concerning Independence* (or any successor rule, "**Rule 3526**"), of the Public Company Accounting Oversight Board (United States) (the "**PCAOB**");
 - (d) at least annually, consistent with Rule 3526, the Committee shall (i) receive and review (a) written disclosures from the independent auditor delineating all relationships between the independent auditor, or their affiliates, and the Company, or persons in financial oversight roles at the Company, that may reasonably be thought to bear on independence and (b) a letter from the independent auditor affirming their independence, (ii) consider and discuss with the independent auditor any potential effects of any such relationships on the independence of the auditors as well as any compensation or services that could affect the independent auditor's objectivity and independence, and (iii) to assess and otherwise take appropriate action to oversee the independence of the auditor, subject in all cases to the ultimate authority of the Board to make relevant decisions;

- (e) meet periodically in separate executive sessions with the Company's independent auditor;
 - (f) monitor the rotation of the partners of the independent auditors on the Company's audit engagement team as required by applicable laws and rules, and to consider periodically and, if deemed appropriate, adopt a policy regarding rotation of auditing firms; and
 - (g) oversee the hiring by the Company of any employees or former employees of the Company's auditors.
2. Pre-approve all audit, audit-related and all permitted non-audit services, and related fees and terms, to be provided to the Company by the independent auditor under applicable law and regulations. The Committee may, in accordance with applicable law, establish pre-approval policies and procedures for the engagement of independent accountants to render services to the Company, including a delegation of authority to its Committee Chair. The pre-approval of auditing and non-auditing services can be carried out with input from, but no delegation of authority to, management.
 3. Review with management and the independent auditor, (i) the results of the annual audit, including the independent auditor's assessment of the quality of the Company's accounting principles and practices, (ii) the independent auditor's views about qualitative aspects of the Company's significant accounting practices, (iii) the reasonableness of significant judgments and estimates (including material changes in estimates and analyses of the effects of alternative GAAP methods on the financial statements), (iv) all misstatements identified during the audit (other than those the independent auditor believe to be trivial), (v) the adequacy of the disclosures in the financial statements, and (vi) any other matters required to be communicated to the Committee by the independent auditor under the standards of the PCAOB.
 4. Review with the independent auditor, as appropriate, communications between the audit team and the independent auditors' national office with respect to accounting or auditing issues presented by the engagement.
 5. At least annually, to discuss with the independent auditor the matters required to be discussed by Auditing Standard No. 1301, *Communications with Audit Committees*, as amended, as adopted by the PCAOB (including any successor rule adopted by the PCAOB).

Internal Control over Financial Reporting and Risk Management:

1. Review and discuss with management and the independent auditor, as appropriate, (i) the Company's guidelines and policies with respect to financial risk management and financial risk assessment, including the Company's major financial risk exposures and the steps taken by management to monitor and control these exposures and (ii) management risks relating to data privacy, technology and information security, including cyber security and back-up of information systems, and the steps the Company has taken to monitor and control such exposures.
2. Review periodically with management, the internal auditor and the independent auditor, the adequacy and effectiveness of the Company's system of internal control over financial reporting.
3. Evaluate whether management is effectively communicating to employees and other persons retained by the Company the importance of internal accounting and financial control effectiveness.
4. Determine whether internal control over financial reporting improvement recommendations made by the internal auditor and the independent auditor have been appropriately implemented by management.

5. Review with management and the independent auditor the processes followed for assessment of internal control over financial reporting under Section 404 of the Sarbanes-Oxley Act of 2002, the disclosure regarding such assessment and any attestation by the independent auditor thereon.
6. Confer with management and the independent auditor, as appropriate, regarding the scope, adequacy, and effectiveness of internal control over financial reporting and the Company's disclosure controls and procedures, including any significant deficiencies, significant changes in internal controls and the adequacy and effectiveness of the Company's information and cyber security policies and the internal controls regarding information security.
7. Discuss Company policies with respect to risk assessment and risk management, and review contingent liabilities and risks that may be material to the Company and relevant major legislative and regulatory developments that could materially impact the Company's contingent liabilities and risks.
8. Review, at least annually, (i) the material reserves established for the contingent liabilities of the Company and its subsidiaries, (ii) the Company's major financial risk exposures and the Company's policies for managing such risks and (iii) any "off-balance sheet" transaction or off-balance sheet assets or liabilities.

Financial Reporting:

1. Review with management and the independent auditor, as appropriate, upon completion of the audit, (i) the Company's financial statements and any disclosure from the Company's Chief Executive Officer and Chief Financial Officer to be made in connection with the certification of the Company's Annual Report on Form 10-K to be filed with the SEC, prior to public disclosure of such financial information, if practicable, or filing with the SEC of the Company's Annual Report on Form 10-K, and to recommend whether such financial statements should be so included and (ii) other relevant reports or financial information submitted by the Company to any governmental body or the public, including relevant reports rendered by the independent auditor (or summaries thereof).
2. Review with management and the independent auditor, as appropriate, (i) the results of the independent auditor's review of the Company's quarterly financial statements and any disclosure from the Company's Chief Executive Officer and Chief Financial Officer to be made in connection with the certification of the Company's quarterly reports filed with the SEC, prior to public disclosure of quarterly financial information, if practicable, or filing with the SEC of the Company's Quarterly Report on Form 10-Q, and any other matters required to be communicated to the Committee by the independent auditor under the standards of the PCAOB and (ii) other relevant reports or financial information submitted by the Company to any governmental body or the public, including relevant reports rendered by the independent auditor (or summaries thereof).
3. Review with management and the independent auditor, as appropriate, the Company's disclosures contained under the captions "Management's Discussion and Analysis of Financial Condition and Results of Operations" and "Risk Factors" in its periodic reports and other filings to be filed with the SEC.
4. Oversee the preparation of the report of the Committee required by the rules of the SEC to be included in the Company's annual proxy statement.
5. Review with management and the independent auditor, to the extent appropriate, earnings press releases, as well as the substance of financial information and earnings guidance provided to analysts and rating agencies (including, without limitation, reviewing any pro forma or non-GAAP information),

which discussions may be general discussions of the type of information to be disclosed or the type of presentation to be made. The Committee Chair may represent the entire Committee for purposes of these discussions.

6. Receive periodic reports from the independent auditor regarding:
 - (a) critical accounting policies and practices;
 - (b) all alternative treatments of financial information within U.S. GAAP that have been discussed with management of the Company, ramifications of the use of alternative disclosures and accounting treatments and the accounting treatment preferred by the independent auditor; and
 - (c) other material written communications between the independent auditor and management, including any management letter or schedule of adjusted differences.
7. Review with the independent auditor: (i) the scope and results of the audit; (ii) any problems or difficulties that the independent auditor encountered in the course of the audit work, and management's response; and (iii) any questions, comments or suggestions the independent auditor may have relating to the internal controls and accounting practices and procedures of the Company.
8. Review and discuss with the independent auditor the independent auditor's judgments as to the quality, not just the acceptability, of the Company's accounting principles.
9. Discuss with the independent auditor matters relating to the conduct of the audit, including any difficulties encountered in the course of the audit effort, restrictions on the scope of procedures or access to requested information and any significant disagreements with management.
10. To review with management and the independent auditor, or any other registered public accounting firm engaged to perform review or attest services, any conflicts or disagreements between management and the independent auditor, or such other accounting firm, whether or not resolved, regarding financial reporting, accounting practices or policies or other matters, that individually or in the aggregate could be significant to the Company's financial statements or the independent auditor's report, and to resolve any conflicts or disagreements regarding financial reporting.
11. Periodically review and discuss with management and the independent auditor significant accounting and reporting issues, including financial reporting pronouncements and proposals, and understand their impact on the Company's financial statements.
12. 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, and review any complaints or concerns received pursuant to such procedures.
13. Review with management and the independent auditor, as deemed necessary, the risks of fraud, including the risks of material misstatements, and the process and controls implemented by the Company to manage such risks.
14. Meet periodically in separate executive sessions with the Company's Chief Financial Officer.

Internal Auditor:

1. Recommend to the Board the retention and termination of the internal auditor, and the internal auditor's engagement fees and terms, in accordance with the Companies Law.
2. Approve the yearly or periodic work plan proposed by the internal auditor.
3. Review and discuss the results of internal auditor activities, including significant findings and management's responses to significant findings.
4. Meet periodically in separate executive sessions with the internal Auditor.
5. If the Committee finds necessary, review whether the Company should implement an internal audit function consisting of employees of the Company and, if so, review the internal audit function, including its independence, effectiveness, proposed control review plans and resources for the coming year (determining whether the internal auditor has sufficient resources and tools to dispose of its responsibilities, taking into consideration the Company's special needs and size), and the coordination of such plans with the independent public accountant.

Legal Compliance:

1. Review with the Company's general counsel and/or external counsel, as deem necessary, legal and regulatory matters that could have a material impact on the financial statements.
2. Receive reports of suspected business irregularities and legal compliance issues through periodic and, when appropriate, immediate reporting by members of the Company's management, legal counsel, the independent or internal auditor or pursuant to any "whistleblower procedures". Establish procedures for handling complaints by the Company's employees with respect to deficiencies in its business operations, including the protection to be granted to such complaining employees. In the event that the Committee is informed of any irregularities, it will suggest to the Board remedial courses of action. The Committee shall be fully entitled to rely on reports that it receives and shall be under no obligation to conduct any independent investigation or verification.
3. Review with management and the independent auditor, as appropriate, significant issues that arise regarding accounting principles and financial statement presentation, including critical accounting policies and practices, alternative accounting policies available under U.S. GAAP related to material items discussed with management, the potential impact on the Company's financial statements of off-balance sheet structures and any other significant reporting issues and judgments, significant regulatory, legal and accounting initiatives or developments that may have a material impact on the Company's financial statements, compliance programs and policies if, in the judgment of the Committee, such review is necessary or appropriate.
4. To review, and recommend that the Board consider and approve, any changes to the Company's Securities Trading Policy, as in effect from time to time. The Committee shall also oversee and review with management the Company's major legal compliance risk exposures and the steps management has taken to monitor or mitigate such exposures, including the Company's procedures and any related policies with respect to risk assessment and risk management.

Related Party Transactions:

1. Review policies and procedures with respect to transactions (other than transactions related to the compensation or terms of services) between the Company and officers and directors, or affiliates of officers or directors, or transactions that are not in the ordinary course of the Company's business.
2. To consider any related person transaction as defined under SEC Regulation S-K Item 404, to the extent required by SEC regulations, and to review and recommend to the Board the approval or refusal by the Board of such related person transaction and to recommend from time to time any amendments to the Company's Related Person Transactions Policy.
3. Review and approve any engagements or transactions that require the Committee's approval under the Companies Law and applicable U.S. law and regulations.
4. Appoint, from time to time, a person to be responsible of all of the data regarding transactions with interested parties and of the compliance with procedures with respect to related party transactions.

Other Responsibilities:

1. Conduct or authorize investigations into any matters within the Committee's scope of responsibilities.
2. Select, engage, compensate and terminate consultants, legal counsel, financial advisors and such other advisors as it deems necessary and advisable to assist the Committee in carrying out its responsibilities and functions as set forth herein and to authorize such person's fees without the Board's approval (subject to applicable limitations set forth by the Companies Law). The compensation paid to such persons and related expenses will be borne by the Company and the Company will make funding available to the Committee for such purposes.
3. Perform such other duties consistent with this Charter, the Company's governing documents and governing law that may be requested by the Board.
4. The Committee shall have the authority to review and establish appropriate insurance coverage for the Company's directors and officers.
5. To review periodically Company policy statements to determine their adherence to the Company's Code of Ethics and Conduct, as in effect from time to time (the "*Code*"), to review and reassess the adequacy of the Code at least annual and recommend to the Board any changes the Committee deems appropriate, and to consider any request by directors or executive officers of the Company for a waiver from the Code. Any approved waivers shall be promptly disclosed as required by the Nasdaq listing rules and applicable law.
6. The Committee may form and delegate authority to a committee composed solely of employees of the Company to serve as an administrative and/or investment committee, with fiduciary responsibilities under the Employee Retirement Income Security Act of 1974 ("*ERISA*"), with respect to one or more Company plans that are subject to ERISA. Delegation by the Committee to any subcommittee shall not limit or restrict the Committee on any matter so delegated, and, unless the Committee alters or terminates such delegation, any action by the Committee on any matter so delegated shall not limit or restrict future action by such subcommittee on such matters. The operation of the Committee shall be subject to the articles of association as in effect from time to time and applicable Israeli law.

Subject to applicable law, the Committee may delegate its authority to subcommittees established from time to time by the Committee (but only to the extent consistent with the Company's articles of association, rules of Nasdaq and other applicable law). Such subcommittees shall consist of one or more members of the Committee and shall report to the Committee. Delegation by the Committee to any subcommittee shall not limit or restrict the Committee on any matter so delegated, and, unless the Committee alters or terminates such delegation, any action by the Committee on any matter so delegated shall not limit or restrict future action by such subcommittee on such matters. The operation of the Committee shall be subject to the articles of association as in effect from time to time and applicable Israeli law. The approval of this Charter by the Board shall be construed as a delegation of authority to the Committee with respect to the responsibilities set forth herein.

Meetings

The Committee shall meet as often as it determines necessary in person or by teleconference (using telephone or other communications equipment) by means of which all persons participating in the meeting can hear each other, but no less than once every fiscal quarter and, in any event, shall meet prior to any Board meeting when the agenda for such meeting includes examination of an item that is within the Committee's purview. The Committee Chair may call Committee meetings and, in consultation with other Committee members, shall determine the frequency and length of the Committee meetings and shall set the agendas for such meetings consistent with this Charter. In the absence of a Committee Chair, a majority of the members of the Committee may call for a meeting of the Committee.

A majority of the total number of then-serving members of the Committee shall constitute a quorum. The approval by a majority of such quorum shall constitute a valid act of the Committee at a duly held Committee meeting. The Committee may also act by unanimous written consent of the then-serving members of the Committee.

The Committee will regularly meet privately with senior management, the independent auditor, and the internal auditor. The Committee shall endeavor to maintain free and open communication among the Committee, the independent auditor, the internal auditor and management of the Company. Unless otherwise directed by the Committee, each regularly scheduled meeting will conclude with an executive session of the Committee absent members of management.

Minutes & Reports

Minutes of each meeting of the Committee shall be prepared and distributed to each director of the Company and the General Counsel of the Company promptly after each meeting. The minutes of each meeting and any written consents of the Committee shall be placed in the Company's minute book. The Committee Chair shall report to the Board from time to time and whenever requested to do so by the Board. Without derogating from the aforesaid, the Committee shall submit any recommendation or resolution which is subject to Board approval a reasonable time prior to the contemplated Board meeting.

Periodic Review

The Committee will periodically and in any event at least annually review its own performance and report on its conclusions in this regard to the Board. In connection with the annual review, the Committee shall also recommend to the Board any modifications to this Charter that the Committee deems necessary or appropriate. The format of the self-assessment shall be determined by the Committee.

Interpretation; Definitions

To the extent 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, then in the event of any inconsistency, contradiction or any other conflict between the provisions herein and the provisions of such applicable law, then the provisions of such applicable law shall prevail and supersede and shall be deemed to constitute an integral part of this Charter. 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.

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Adopted/last amended: November 17, 2021

Effective: January 1, 2022