

CONFORMIS, INC.

AUDIT COMMITTEE CHARTER

Adopted on February 2, 2021

A. Purpose

1. The purpose of the Audit Committee ("Committee") of the Board of Directors ("Board") of Conformis, Inc. ("Conformis") is to assist the Board's oversight of Conformis' accounting and financial reporting processes and the audits of Conformis' financial statements.

B. Structure and Membership

1. Number. Except as otherwise permitted by applicable NASDAQ rules, the Committee shall consist of at least three Board members.
2. Independence. Except as otherwise permitted by applicable NASDAQ rules, each Committee member shall: (a) have been determined by the Board to be an "independent director" as defined by NASDAQ Rule 5605(a)(2); (b) have been determined by the Board to meet the criteria for independence set forth in Rule 10A-3(b)(1) under the Securities Exchange Act of 1934, as amended ("Exchange Act") (subject to the exemptions provided in Rule 10A-3(c)); and (c) not have participated in the preparation of Conformis', or any current Conformis subsidiary's, financial statements at any time during the past three years.
3. Financial Literacy. Each Committee member must be able to read and understand fundamental financial statements, including Conformis' balance sheet, income statement, and cash flow statement, at the time of his or her appointment to the Committee. In addition, at least one member must have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in the individual's financial sophistication, including being or having been a chief executive officer, chief financial officer, or other senior officer with financial oversight responsibilities. Unless otherwise determined by the Board (in which case disclosure of such determination shall be made in Conformis' annual report filed with the US Securities and Exchange Commission ("SEC")), at least one Committee member shall be an "audit committee financial expert" (as defined by applicable SEC rules).
4. Chair. Unless the Board elects a Committee Chair, the Committee shall elect a Chair by majority vote.
5. Compensation. The compensation of Committee members shall be as determined by the Board. No Committee member may receive, directly or indirectly, any consulting, advisory, or other compensatory fee from Conformis, or any of its

subsidiaries, other than fees paid in his or her capacity as a member of the Board or of a committee of the Board.

6. Selection and Removal. The Board shall appoint Committee members upon the recommendation of the Nominating and Corporate Governance Committee. The Board may remove Committee members from the Committee, with or without cause.

C. Authority and Responsibilities

1. General. The Committee shall oversee Conformis' accounting and financial reporting processes on behalf of the Board and report the results of its activities to the Board. The Committee shall discharge its responsibilities, and shall assess the information provided by Conformis management and registered public accounting firm ("independent auditor"), in accordance with its business judgment. Management is responsible for the preparation, presentation, and integrity of Conformis' financial statements, for the appropriateness of the accounting principles and reporting policies that are used by Conformis, and for establishing and maintaining adequate internal control over financial reporting. The independent auditor is responsible for auditing Conformis' financial statements and, when required, Conformis' internal control over financial reporting and for reviewing Conformis' unaudited interim financial statements. The authority and responsibilities set forth in this charter do not reflect or create any duty or obligation of the Committee to plan or conduct any audit, to determine or certify that Conformis' financial statements are complete, accurate, fairly presented, or in accordance with generally accepted accounting principles or applicable law, or to guarantee the independent auditor's reports.

Oversight of Independent Auditor

2. Selection. The Committee shall be solely and directly responsible for appointing, evaluating, retaining, and, when necessary, terminating the engagement of the independent auditor. The Committee may, in its discretion, seek stockholder ratification of the independent auditor it appoints.
3. Independence. The Committee shall take, or recommend that the Board take, appropriate action to oversee the independence of the independent auditor. In connection with this responsibility, the Committee shall obtain and review the written disclosures and the letter from the independent auditor required by applicable requirements of the Public Company Accounting Oversight Board ("PCAOB") regarding the independent auditor's communications with the Committee concerning independence. The Committee shall actively engage in dialogue with the independent auditor concerning any disclosed relationships or services that might impact the objectivity and independence of the auditor.
4. Compensation. The Committee shall have sole and direct responsibility for setting the compensation of the independent auditor. The Committee is empowered,

without further action by the Board, to cause Conformis to pay the compensation of the independent auditor established by the Committee.

5. Preapproval of Services. The Committee shall preapprove all audit services to be provided to Conformis, whether provided by the principal auditor or other firms, and all other services (review, attest, and non-audit) to be provided to Conformis by the independent auditor; provided, however, that de minimis non-audit services may instead be approved in accordance with applicable SEC rules.
6. Oversight. The independent auditor shall report directly to the Committee, and the Committee shall have sole and direct responsibility for overseeing the work of the independent auditor, including resolution of disagreements between Conformis management and the independent auditor regarding financial reporting. In connection with its oversight role, the Committee shall, from time to time and as appropriate, receive and consider the reports and other communications required to be made by the independent auditor regarding:
 - (a) critical accounting policies and practices;
 - (b) alternative treatments within generally accepted accounting principles for policies and practices related to material items that have been discussed with Conformis management, including ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor;
 - (c) other material written communications between the independent auditor and Conformis management; and
 - (d) all other matters required to be communicated by the independent auditor to the Committee under PCAOB standards, including AS 1301: Communications with Audit Committees (“AS 1301”).

Audited Financial Statements

7. Review and Discussion. The Committee shall review and discuss with Conformis management and the independent auditor Conformis’ audited financial statements, including the matters required to be discussed by AS 1301.
8. Recommendation to Board Regarding Financial Statements. The Committee shall consider whether it will recommend to the Board that Conformis’ audited financial statements be included in Conformis’ annual report on Form 10-K.
9. Committee Report. The Committee shall prepare an annual committee report for inclusion, where necessary, in Conformis’ proxy statement relating to its annual meeting of security holders.

Review of Other Financial Disclosures

10. Independent Auditor Review of Interim Financial Statements. The Committee shall direct the independent auditor to use its best efforts to perform all reviews of interim financial information prior to disclosure by Conformis of such information and to discuss promptly with the Committee and the Chief Financial Officer any matters identified in connection with the independent auditor's review of interim financial information which are required to be discussed by applicable auditing standards. The Committee shall direct management to advise the Committee in the event that Conformis proposes to disclose interim financial information prior to completion of the independent auditor's review of interim financial information.
11. Earnings Release and Other Financial Information. The Committee shall discuss information to be disclosed in each Conformis press release announcing financial results, as well as financial information and guidance provided to analysts and others.
12. Quarterly Financial Statements. The Committee shall discuss with Conformis management and the independent auditor Conformis' quarterly financial statements, including Conformis' disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."

Controls and Procedures

13. Oversight. The Committee shall coordinate the Board's oversight of Conformis' internal control over financial reporting, disclosure controls and procedures, and Code of Business Conduct and Ethics. The Committee shall receive and review the reports of the Chief Executive Officer and the Chief Financial Officer required by Rule 13a-14 under the Exchange Act. The Committee shall, if and as it deems appropriate, discuss with management and the independent auditors the overall corporate "tone" for quality financial reporting, sound business risk practices, and ethical financial behavior.
14. Risk Management. The Committee shall assess and discuss Conformis policies with respect to risk assessment and risk management, including guidelines and policies to govern the process by which Conformis' exposure to risk is handled.
15. Procedures for Complaints. The Committee shall establish procedures for: (a) the receipt, retention, and treatment of complaints received by Conformis regarding accounting, internal accounting controls, or auditing matters; and (b) the confidential, anonymous submission by Conformis employees of concerns regarding questionable accounting or auditing matters.
16. Oversight of Related Person Transactions. The Committee shall review Conformis policies and procedures for reviewing and approving, or ratifying, "related person transactions" (defined as transactions required to be disclosed pursuant to Item 404 of Regulation S-K), including Conformis' Related Person Transaction Policy, and recommend any changes to the Board. In accordance with Conformis' Related

Person Transaction Policy and NASDAQ rules, the Committee shall conduct appropriate review and oversight of all related person transactions for potential conflict of interest situations on an ongoing basis. The Committee will report its actions with respect to any related person transactions to the Board.

17. Legal Regulatory and Compliance. The Committee shall periodically discuss with the Chief Legal Officer: (a) any legal matters that may have a material impact on Conformis' financial statements, accounting policies, compliance with applicable laws and regulations; and (b) any material reports, notices, or inquiries received from regulators or governmental agencies. The Committee shall have direct communication with the Chief Legal Officer, as needed.
18. Ethics. The Committee shall monitor the functions of Conformis' ethics and compliance program, including compliance with the Code of Business Conduct and Ethics, and shall periodically review and discuss with the Chief Legal Officer reports describing ongoing projects, the status of communications and training programs, the status of pending compliance issues, and other matters managed by the ethics officer. The Committee shall have direct communication with the ethics officer, as needed.
19. Additional Duties. The Committee shall have such other duties as may be delegated from time to time by the Board.

D. Procedures and Administration

1. Meetings. The Committee shall meet as often as it deems necessary in order to perform its responsibilities, but in no event less than four times per year. The Committee may also act by unanimous written consent in lieu of a meeting. The Committee shall periodically meet separately with: (a) the independent auditor, (b) Conformis management, and (c) Conformis' internal auditors, if any. The Committee shall provide sufficient opportunity for the independent auditors to meet privately with the members of the Committee. The Committee shall keep such records of its meetings as it shall deem appropriate.
2. Subcommittees. The Committee may form and delegate authority to one or more subcommittees, as it deems appropriate from time to time under the circumstances (including a subcommittee consisting of a single member). Any decision of a subcommittee to preapprove audit, review, attest, or non-audit services shall be presented to the full Committee at its next scheduled meeting.
3. Reports to Board. The Committee shall report regularly to the Board.
4. Charter. At least annually, the Committee shall review and reassess the adequacy of this charter and recommend any proposed changes to the Board for approval.
5. Independent Advisors. The Committee is authorized, without further action by the Board, to engage independent legal, accounting, and other advisors as it deems necessary or appropriate to carry out its responsibilities. The Committee shall be

directly responsible for the appointment, compensation, and oversight of the work of any such advisors, which may be regular advisors to Conformis. The Committee is empowered, without further action by the Board, to cause Conformis to pay the compensation of such advisors as established by the Committee.

6. Investigations. The Committee shall have the authority to conduct or authorize investigations into any matters within the scope of its responsibilities as it shall deem appropriate, including the authority to request any Conformis officer, employee, or advisor to meet with the Committee or any advisors engaged by the Committee.
7. Funding. The Committee is empowered, without further action by the Board, to cause Conformis to pay the ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.
8. Self-Evaluation. The Committee shall evaluate periodically its own performance, which shall be reported to the Board.
