coinbase

AUDIT AND COMPLIANCE COMMITTEE CHARTER

EFFECTIVE AS OF OCTOBER 21, 2026

PURPOSE

The purpose of the Audit and Compliance Committee (the "**Committee**") of the Board of Directors (the "**Board**") of Coinbase Global, Inc. (the "**Company**") is to assist the Board in fulfilling its oversight responsibilities relating to:

- The Company's accounting and financial reporting processes and internal controls, including audits and the integrity of the Company's financial statements;
- The qualifications, independence and performance of the Company's independent auditors (the "**Independent Auditors**");
- The design, implementation and performance of the Company's internal audit function;
- Risk assessment and management; and
- Compliance by the Company with legal and regulatory requirements.

This charter (the "**Charter**") sets forth the authority and responsibility of the Committee in fulfilling its purpose. The function of the Committee primarily is one of oversight. Although the Committee has the responsibilities and powers set forth in this Charter, it is not the Committee's duty to plan or conduct audits or to determine that the Company's financial statements are complete, accurate and in accordance with generally accepted accounting principles ("**GAAP**"). Instead, those are responsibilities of the Company's management and the Independent Auditors.

MEMBERSHIP

Size and Appointment

The Committee will consist of three or more members of the Board, with the exact number determined by the Board. All members of the Committee will be appointed by the Board and will serve at the Board's discretion. Members of the Committee may be replaced or removed by the Board at any time, with or without cause. Resignation or removal of a director from the Board, for whatever reason, will automatically constitute resignation or removal, as applicable, from the Committee.

Qualifications

Members of the Committee must meet the following criteria as well as any additional criteria required by applicable law, the rules and regulations (the "**Commission Rules**") of the U.S. Securities and Exchange Commission (the "**Commission**") or of the securities exchange on which the Company's securities are listed (the "**Exchange Rules**") or such other qualifications as are established by the Board from time to time:

- Each member of the Committee must meet the independence requirements of the

Commission and of the listing standards of the securities exchange on which the Company's securities are listed.

- Each member of the Committee must be able to read and understand fundamental financial statements and otherwise must comply with all financial-literacy requirements of the securities exchange on which the Company's securities are listed.
- No member of the Committee will have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years.
- At least one Committee member will have past employment or management experience in finance or accounting or any other comparable experience or background resulting in similar financial sophistication, as determined by the Board and as required by the Exchange Rules. In addition, at least one Committee member must qualify as an "audit committee financial expert" as defined in the Commission Rules.

Chairperson

The Board may appoint a member of the Committee to serve as the chairperson of the Committee (the "**Chair**"). If the Board does not appoint a Chair, the Committee members may designate a Chair by majority vote. The Chair will set the agenda for, preside over and conduct the proceedings of Committee meetings.

RESPONSIBILITIES AND DUTIES

The principal responsibilities and duties of the Committee are set forth below. These responsibilities and duties are set forth as a guide, with the understanding that the Committee will carry them out in a manner that is appropriate given the Company's needs and circumstances. The Committee may perform such other functions as are consistent with its purpose and applicable law, rules and regulations, as the Board may request or prescribe, or as the Committee deems necessary or appropriate consistent with its purpose.

Financial Statements and Disclosures

The Committee will:

1. Prior to distribution to the public, review and discuss with management and the Independent Auditors, the Company's quarterly and annual financial results, and any earnings press releases, earnings presentations, guidance, non-GAAP financial measures, and key metrics provided to investors, analysts and rating agencies, and other public announcements regarding the Company's operating results.
2. Review and discuss the following with management, the internal auditors (if any), and the Independent Auditors, as applicable:
    - 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 recommend to the Board whether the annual financial statements should be included in the Company's Annual Report on Form 10-K;

- The results of the Independent Auditors' audit or review of the financial statements;
- All critical audit matters (CAMs) proposed by the Independent Auditor to be included in the Independent Auditor's annual audit report;
- Any items required to be communicated by the Independent Auditors in accordance with the applicable requirements of the Public Company Accounting Oversight Board (the "**PCAOB**"); and
- Any significant issues, events and transactions as well as any significant changes regarding accounting principles, practices, policies, judgments or estimates.

Internal Controls

With respect to the Company's internal controls, the Committee will:

1. Review and discuss with the Company's management, its internal auditors (if any), and the Independent Auditors, and provide oversight over, the design, implementation, adequacy and effectiveness of the Company's accounting and financial processes and systems of internal controls and material changes in such controls, including any control deficiencies, significant deficiencies and material weaknesses in their design or operation.
2. Review any allegations of fraud that are disclosed to the Committee involving management or any employee of the Company with a significant role in the Company's accounting and financial reporting process and systems of internal controls.
3. Discuss any comments or recommendations of the Independent Auditors outlined in their annual management letter or internal control reports.
4. Periodically consult with the Independent Auditors out of the presence of the Company's management about internal controls, the fullness and accuracy of the Company's financial statements and any other matters that the Committee or the Independent Auditors believe should be discussed privately with the Committee.
5. Establish procedures for (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and (b) the confidential anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters. Oversee the review of any such complaints and submissions that have been received, including the current status and the resolution if one has been reached.

Internal Audit

The Committee will:

1. Oversee the internal audit function, including its objectives, responsibilities, independence, performance, and staffing.
2. Annually review and approve the internal audit charter, internal audit plan, budget and

resource plan.

3. Review and approve the selection of individuals to, and any changes in, the Company's senior internal audit position. The head of the internal audit shall report directly to and is evaluated by the Committee.
4. Periodically meet separately with management and with the head of internal audit (or other personnel responsible for the internal audit function).

Independent Auditors

With respect to the Company's Independent Auditors, the Committee will:

1. Be directly responsible for the selection, appointment, discharge, compensation, retention and oversight of the work of the Independent Auditors and any other registered public accounting firm engaged for the purpose of preparing and issuing an audit report or performing other audit-related services for the Company. The Independent Auditors will report directly to the Committee.
2. Review and discuss with the Independent Auditors and management (a) any significant audit problems or difficulties, including difficulties encountered by the Independent Auditors during their audit work (such as restrictions on the scope of their activities or their access to information), (b) any significant disagreements between management and the Independent Auditors and (c) management's response to these problems, difficulties or disagreements.
3. Review the qualifications, performance and continuing independence of the Independent Auditors, including:
    - Obtaining and reviewing, on an annual basis, a letter from the Independent Auditors describing (a) all relationships between the Independent Auditors and the Company required to be disclosed by applicable requirements of the PCAOB, (b) the Independent Auditor's internal quality control procedures, and (c) any material issues raised by the most recent internal quality control review, peer review or PCAOB review or inspection of the firm or by any other inquiry or investigation by governmental or professional authorities;
    - Reviewing and discussing with the Independent Auditors relationships or services (including permissible non-audit services) that may affect their objectivity and independence;
    - Overseeing the rotation of the Independent Auditors' lead audit and concurring partners and the rotation of other audit partners, with applicable time-out periods, in accordance with applicable law; and
    - Taking such other appropriate actions as may be required or desirable by the Committee to oversee the independence of the Independent Auditors.
4. Consider and assess the desirability of developing hiring policies for the Company's hiring of employees or former employees of the Independent Auditors, as required by regulations and by applicable listing standards.

5. Review the Independent Auditors' annual audit plan, scope of audit activities and staffing.
6. Approve the fees and other compensation to be paid to the Independent Auditors (or other registered public accounting firms) and pre-approve all audit and non-audit related services provided by the Independent Auditors (or other registered public accounting firms) permitted by the Exchange Rules, Commission Rules and applicable law or regulation. The Committee may establish pre-approval policies and procedures, as permitted by the Exchange Rules, Commission Rules and applicable law, for the engagement of the Independent Auditors (or other registered public accounting firms) to render services to the Company including, without limitation, policies that would allow the delegation of pre-approval authority to one or more members of the Committee.
7. Review and discuss with the Independent Auditors the reports delivered to the Committee by the Independent Auditors regarding:
    - Critical accounting policies, estimates and practices used;
    - Alternative treatments of financial information within GAAP that have been discussed with management, the ramifications of those alternatives and the treatment preferred by the Independent Auditors;
    - Any material written communications between the Independent Auditors and the Company's management; and
    - Any matters required to be communicated to the Committee under GAAP and other legal or regulatory requirements.

Risk Oversight and Compliance

The Committee will:

1. Review with management the Company's major financial risks and enterprise exposures and the steps management has taken to monitor or mitigate such risks and exposures, including the Company's procedures and any related policies with respect to risk assessment and risk management.
2. Review with management the Company's cybersecurity, data privacy, artificial intelligence and other information technology risks, controls and procedures, including the Company's plans to mitigate cybersecurity risks and respond to data breaches.
3. Review with management the Company's risk exposures in other areas, including credit, operational, technology, legal and compliance risk and any related policies, as the Committee deems necessary or appropriate from time to time.
4. Receive, as and when appropriate, reports and recommendations from management on risk tolerance, oversee the Company's process and policies for determining risk tolerance and review management's measurement and comparison of overall risk tolerance to established levels.
5. Review or discuss any comments or recommendations of outside counsel or outside experts with regard to risk and compliance, and, if appropriate, make recommendations to

the Board regarding a schedule for implementing any recommended changes and monitor compliance with any such Board-approved schedule.

6. Review with management the Company's (a) programs for promoting and monitoring compliance with applicable legal and regulatory requirements, and (b) major legal and regulatory compliance risk exposures and the steps management has taken to monitor or mitigate such exposures.
7. Review the status of any significant legal and regulatory matters and any material reports or inquiries received from regulators or government agencies that reasonably could be expected to have a significant impact on the Company's financial statements.

Corporate Governance

The Committee will:

1. Annually prepare a report to the Company's shareholders for inclusion in the Company's annual proxy statement as required by the Commission Rules.
2. Review and establish any appropriate changes to the insurance coverages for the Company's directors and officers.
3. Discharge the responsibilities as set forth in such policies, codes and guidelines approved by the Board.

STUDIES AND ADVISORS

The Committee has the sole authority and right, at the Company's expense, to retain consultants, accountants, legal counsel, experts, and other advisors of its choice to assist the Committee in connection with its functions, including any studies or investigations, and will have direct oversight of the work performed by such advisors and the right to terminate their services. The Committee will have the sole authority to approve the fees and other retention terms of such advisors.

The Company will provide for appropriate funding, as determined by the Committee, for:

- Payment of compensation to any consultants, accountants, legal counsel, experts and other advisors retained by the Committee; and
- Ordinary administrative expenses of the Committee that are necessary and appropriate in carrying out its functions.

MEETINGS AND ACTIONS WITHOUT A MEETING

Meetings of the Committee will be held from time to time, as determined by the Committee. A quorum of the Committee for the transaction of business will be a majority of its members. The Committee also may act by unanimous written consent in lieu of a meeting in accordance with the Company's Bylaws.

MINUTES AND REPORTS

The Committee will maintain written minutes of its meetings and copies of its actions by written consent and will file such minutes and copies of written consents with the minutes of the meetings of the Board. The Committee will regularly report to the Board on its activities.

DELEGATION OF AUTHORITY

The Committee may from time to time, as it deems appropriate and to the extent permitted under applicable law, the Exchange Rules, the Commission Rules and the Company's Certificate of Formation and Bylaws, form and delegate, either exclusively or non-exclusively, authority to subcommittees. Subcommittees of the Committee will consist of one or more members of the Committee who will regularly report on their activities to the Committee.

REVIEW OF COMMITTEE COMPOSITION, PERFORMANCE AND CHARTER

The Committee will evaluate on an annual basis the Committee's composition and performance. The Committee also will review and reassess the adequacy of this Charter annually, and recommend to the Board any changes the Committee determines appropriate.