ENDOVIA HEALTH SCIENCES, INC.
Audit Committee Charter

Adopted: August 31, 2026 | Last Revised: ________, 2026

Purpose

The Audit Committee (the "Committee") is appointed by the Board of Directors of Endovia Health Sciences, Inc. to assist the Board in its oversight of: (1) the integrity of the financial statements of the Company, (2) the independent auditor's qualifications and independence, (3) the performance of the Company's independent auditors, and (4) the compliance by the Company with legal and regulatory requirements. References in this Charter to the "Company" shall be to Endovia Health Sciences, Inc. and its consolidated subsidiaries, unless the context requires otherwise.

The Committee, as representatives of the shareholders, is charged with the sole authority and responsibility to select, evaluate, and where appropriate, replace the Company's auditors.

By adopting this Charter the Board delegates to the Committee full and exclusive authority to perform each of the responsibilities of the Committee as described below and to appoint a Chair of the Committee, unless a Chair is appointed by the Board.

The Committee shall fulfill its oversight responsibility to the shareholders relating to the annual independent audit of the Company's financial statements, and, when the rules of the U.S. Securities and Exchange Commission (the "SEC" or "Commission") or any statute require it, the internal controls audit, and the quality and integrity of the financial statements of the Company. In addition, the Committee shall provide assistance with regard to the systems of internal accounting and financial controls, disclosure controls, and the legal compliance and ethics programs as established by management and the Board. In so doing, it is the responsibility of the Committee to maintain free and open means of communication between the Board, the auditors, and the financial management of the Company.

The Committee shall prepare a report required by the rules of the SEC to be included in the Company's proxy statement for the Annual Meeting of Stockholders.

Committee Membership

At the first meeting of the Board of Directors following each Annual Meeting of Stockholders, the Board, after receiving the recommendations of the Nominating and Corporate Governance Committee, shall appoint the members of the Committee and shall determine the Chairperson of the Committee. Because each serves at the pleasure of the Board, Committee members shall not have a fixed term. The Committee shall consist of no fewer than three members, including the Chairperson. Each member of the Committee shall meet the independence and experience requirements of the listing standards of the NYSE and the independence requirements of Section 10A(m)(3) of the Securities Exchange Act of 1934 (the "Exchange Act") and the rules of the Commission thereunder. The Board shall periodically determine (i) whether each Committee member meets such independence and experience requirements and (ii) whether any member of the Committee is an “audit committee financial expert” as defined by the rules and regulations of the Commission. Committee members may not accept, directly or indirectly, any consulting, advisory, or other compensatory fee from the Company other than in their capacity as a Director.

Procedures

The Committee shall meet as often as it determines necessary, but not less than four times a year. The Committee shall meet periodically with management, and the independent auditor in separate executive sessions. The Committee may request any officer or employee of the Company, the Company's outside counsel, or independent auditor to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee. After the Committee meets or otherwise takes action, it shall, as soon as practicable, make a report of its activities at a meeting of the Board.

A majority of the members of the Committee shall constitute a quorum, and action taken by a majority of members present at a meeting at which a quorum is present shall constitute the action of the Committee. The Committee may act by written consent of all members in lieu of a meeting, to the extent permitted by applicable law, the Company's bylaws, and NYSE listing standards.

The Committee may form and delegate authority to subcommittees when the Committee determines it is necessary or appropriate.

Committee Responsibilities and Authority

In carrying out its responsibilities hereunder, the Committee’s policies and procedures should remain flexible, in order to best react to changing conditions and to ensure to the directors and shareholders that the corporate accounting and reporting practices of the Company are in accordance with all current requirements and are of the highest quality.

In carrying out these responsibilities, the Committee shall:

- The Committee shall have the authority, to the extent it deems necessary or appropriate, to conduct investigations and to retain independent legal, accounting, or other advisors.
- The Committee may authorize and direct the payment of compensation by the Company to the independent auditor for the purpose of preparing or issuing an audit report or for other services and to any advisors employed by the Committee as well as the payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.
- The Committee shall review and reassess the adequacy of this Charter annually and recommend any proposed changes to the Corporate Governance and Nominating Committee. The Committee shall annually evaluate the Committee’s own performance and share findings in an evaluation report with the Corporate Governance and Nominating Committee.
- Approve, in advance, the provision by the auditors of any and all permissible non-audit services, and require the provision of any such non-audit services be disclosed in periodic reports filed by the Company with the SEC subject to the de minimis exceptions for non-audit services described in Section 10A(i)(1)(B) of the Exchange Act.

- Meet with the auditors and financial management of the Company to review the scope of the proposed audit for the current year and the audit procedures to be utilized, and at the conclusion thereof review such audit, including any comments or recommendations of the auditors.
- Review with management the policies and procedures with respect to officers' expense accounts and perquisites, including their use of corporate assets, and consider the results of any review of these areas by the auditors.
- Require the auditors to report to the Committee the critical accounting policies and practices to be used, all alternative treatments of financial information within Generally Accepted Accounting Principles ("GAAP") that have been discussed with management, the ramifications of the use of such alternative disclosures and treatments, the treatment preferred by the independent auditor, any accounting disagreements between the auditors and management, and all other material written communications between the auditors and management, such as any management letter or schedule of unadjusted differences.
- Review all earning releases and other communications, which other communications contain a reference to the Company's earnings guidance.
- Ensure receipt from the auditors of a formal written statement delineating all relationships between the auditors and the Company.
- Engage in a dialogue with the auditors with respect to any disclosed relationships or services that may impact the objectivity of the auditors.
- Submit the minutes of all meetings of the Committee to, or discuss the matters discussed at each committee meeting with, the Board.
- Review and discuss with management all Section 302 and 906 certifications that are required.
- Recommend to the Board policies for the Company's hiring of employees or former employees of the auditors who were engaged on the Company's account (recognizing that the Sarbanes-Oxley Act of 2002 does not permit any person in a financial reporting oversight role to have participated in the Company's audit as an employee of the auditors during the one-year period preceding the audit and professional engagement period).
- Discuss with management any second opinions sought from an accounting firm other than the Company's auditors, including the substance and reasons for seeking any such opinion.
- Review the appointment, reassignment or dismissal of the Chief Financial Officer and the Chief Accounting Officer.
- Perform any other activities consistent with this Charter, the Company's bylaws and governing law, as the Committee or the Board deems necessary or appropriate.
- Review on an on-going basis for potential conflicts of interest, and approve if appropriate, all "Related Party Transactions" of the Company, namely those transactions required to be disclosed under SEC Regulation S-K, Item 404.

Oversight of the Company's Relationship with the Independent Auditor

The Committee shall be directly responsible for the appointment, compensation, retention, and oversight of the work of the independent auditor employed by the Company for the purpose of preparing or issuing an audit report or performing other audit, review, or attestation services (including resolution of disagreements between management and the independent auditor regarding financial reporting). The independent auditor shall report directly to the Committee.

The independent auditor may be engaged by the Company to perform audit services and, to the extent permitted by applicable Federal securities laws and rules thereunder, non-audit services, in each case only where the Committee has preapproved each such service, subject to the de minimis exception for non-audit services described in Section 10A(i)(1)(B) of the Exchange Act. The Committee may either approve such audit and non-audit services or adopt preapproval policies and procedures provided that the policies and procedures are detailed as to the particular service provided, and the Committee is informed of each such service. As a part of such policies and procedures, the Committee may delegate authority to subcommittees consisting of one or more members to grant preapprovals of audit and permitted non-audit services.

The Committee shall establish policies for the Company's hiring of employees or former employees of the independent auditor.

The Committee shall obtain and review a report from the independent auditor, at least annually, regarding: (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 firm, 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 firm; (c) any steps taken to deal with any such issues; and (d) all relationships between the independent auditor and the Company. After reviewing the foregoing report and the independent auditor's work during the year, the Committee shall evaluate the qualifications, performance, and independence of the independent auditor, taking into account the opinions of management. As a part of that evaluation, the Committee shall review and evaluate the performance and qualifications of the lead partner of the independent auditor.

The Committee shall, as appropriate, discuss with management the timing and process for the rotation of the lead audit partner, the concurring partner, and any other active audit engagement team partner and consider whether, to assure continuing auditor independence, it is appropriate to rotate the independent auditing firm.

The Committee shall meet with the independent auditor prior to the audit to discuss the planning and staffing of the audit.

Financial Statement and Disclosure Matters

The Committee shall review and discuss with management and the independent auditor, prior to filing the Company's Form 10-K with the Commission, the annual audited financial statements, including the specific disclosures made under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and recommend to the Board whether the audited financial statements should be included in the Company's Form 10-K.

The Committee shall review and discuss with management and the independent auditor, prior to filing the Company's Form 10-Q with the Commission, the quarterly financial statements, including disclosures made under "Management's Discussion and Analysis of Financial Condition and Results of Operations" and the results of the independent auditor's review of the quarterly financial statements.

The Committee shall periodically review and discuss with management and the independent auditor: (a) 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; (b) analyses prepared by management and/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 (c) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company.

The Committee shall review and discuss with management and the independent auditor reports from the independent auditor on:

a) All critical accounting policies and practices to be used;

b) All alternative treatments of financial information within GAAP that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor; and

c) Other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences.

The Committee shall review and discuss with management the Company's earnings press releases as well as financial information and earnings guidance provided to analysts and rating agencies. 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). The Committee need not discuss in advance each earnings release or each instance in which the Company may provide earnings guidance.

The Committee shall review and discuss with management the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures, including the Company's risk assessment and risk management policies. This would include, among other matters, evaluating risk in the context of financial policies, counterparty and credit risk, and the appropriate mitigation of risk, including through the use of insurance where appropriate.

The Committee shall annually discuss with the independent auditor the matters required to be discussed by PCAOB Auditing Standard No. 1301, Communications with Audit Committees, including any difficulties encountered in the course of the audit work, any restrictions on the scope of activities or access to requested information, and any significant disagreements with management. The discussion shall address, to the extent applicable, any accounting adjustments that were noted or proposed by the independent auditor but were "passed" (as immaterial or otherwise), any communications between the audit team and the auditor's national office with respect to auditing or accounting issues presented by the engagement, and any "management" or "internal control" letter issued, or proposed to be issued, by the independent auditor.

The Committee shall review disclosures made to the Committee by the Company's chief executive officer and chief financial officer during their certification process for the Form 10-K and Form 10-Q about significant deficiencies or material weaknesses in the design or operation of internal control over financial reporting and any fraud involving management or other employees who have a significant role in the Company's internal control over financial reporting. The Committee shall review with management, and the independent auditor, as appropriate, attestations and reports by the independent auditor on internal control over financial reporting.

Compliance Oversight Responsibilities

The Committee shall obtain from the independent auditor assurance that Section 10A(b) of the Exchange Act (relating to reports by the independent auditor made to the Company of illegal acts discovered) has not been implicated.

The Committee shall establish procedures for the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees or other interested persons of concerns regarding questionable accounting or auditing matters.

The Committee shall discuss with management and the independent auditor any correspondence with regulators or governmental agencies and any published reports made known to the Company executive officers that raise material issues regarding the Company's financial statements or accounting policies.

The Committee shall discuss with the Company's General Counsel, or in the absence of an in-house General Counsel, with the Company's outside legal counsel, any significant legal, compliance, or regulatory matters that may have a material impact on the financial statements or the Company's compliance policies.

Meetings

The Committee shall meet at least on a quarterly basis to discuss with management the annual audited financial statements and quarterly financial statements and shall meet from time to time to discuss corporate governance matters which are not part of the Corporate Governance and Nominating Committee's authority.

The Committee shall meet periodically, but no less than annually, with the Company's chief executive officer ("CEO") regarding the CEO's assessment of the Company's compliance and ethics risks, the effectiveness of the Company's Corporate Compliance Program, and any other compliance-related matters that either the Committee or the CEO deems appropriate. The Committee shall provide the CEO with access to communicate personally and directly with the members of the Audit Committee at any time on any matter of compliance and ethics. The Committee shall oversee the administration and enforcement of the Company's Code of Ethics and Corporate Compliance programs.

The Committee shall be responsible for any other matters expressly delegated to the Committee by the Board occasionally.

Resources and Authority

The Committee shall have the resources and authority appropriate to discharge its responsibilities, including the exclusive authority to engage outside auditors for regular and special audits, reviews and other procedures, and to retain independent legal counsel and other advisors, as it determines necessary to carry out its duties. In furtherance of this responsibility, the Company shall provide the funding as required by Section 301 of the Sarbanes-Oxley Act of 2002 and Section 10A(m)(6) of the Exchange Act.

Limitation of Committee's Role

While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with GAAP and applicable rules and regulations. Those are the responsibilities of the management team and of the independent auditor.

Effective as of August 31, 2026.