

SERINA THERAPEUTICS, INC.

AMENDED AND RESTATED CHARTER OF THE AUDIT COMMITTEE

This Amended and Restated Charter of the Audit Committee of the Board of Directors (the “Charter”) has been adopted by the Board of Directors (the “Board”) of Serina Therapeutics, Inc., a Delaware corporation (the “Company”), in order to define the composition, purpose, responsibilities, and authority of the Audit Committee (the “Committee”) of the Board.

PURPOSE AND POLICY

The primary purpose of the Committee shall be to act on behalf of the Board in fulfilling the Board’s oversight responsibilities with respect to: (1) the integrity of the Company’s financial statements; (2) the compliance by the Company and its subsidiaries with legal, regulatory, and ethical requirements; (3) the qualifications, independence and performance of the registered public accounting firm or firms engaged as the Company’s independent outside auditors for the purpose of preparing or issuing an audit report or performing audit services (the “Auditors”); (4) the performance of the Company’s internal audit function; (5) the Company’s systems of disclosure controls and procedures and internal control over financial reporting; (6) enterprise risk issues and enterprise risk management policies, guidelines and programs, including those related to information technology security, cybersecurity, data, and other related technology risks; (7) the annual independent audit of the Company’s financial statements; and (8) the review of the financial plans, budgets, results, and policies of the Company. The Committee shall also prepare the report required by the rules of the Securities and Exchange Commission (the “SEC”) to be included in the Company’s annual proxy statement and recommend to the Board whether the Company’s financial statements should be included in the quarterly and annual reports filed with the SEC. The Committee shall review and approve the quarterly report (Form 10-Q) of the Company to be filed with the SEC and shall also review, approve, and recommend to the Board for approval the annual report (Form 10-K) of the Company to be filed with the SEC. The operation of the Committee shall be subject to the Bylaws of the Company as in effect from time to time and Section 141 of the Delaware General Corporation Law.

The policy of the Committee, in discharging these obligations, shall be to maintain and foster an open avenue of communication among the Committee and the Auditors, the Company’s financial management and internal auditors.

COMPOSITION

The Committee shall consist of at least three (3) members of the Board; provided that if the Company meets the requirements of a Smaller Reporting Company pursuant to Rule 12b-2 under the Securities Exchange Act of 1934, then the Committee shall consist of at least two (2) members of the Board. The members of the Committee shall satisfy the financial literacy and, as affirmatively determined by the Board, the independence requirements of the NYSE American (the “NYSE”) applicable to Committee members, as in effect from time to time, when and as required by the NYSE. At least one member of the Committee shall satisfy the applicable NYSE requirement, as in effect from time to time, for accounting or related financial management expertise, as determined by the Board in its business judgment, when and as required by the NYSE.

The members of the Committee shall be appointed by and serve at the discretion of the Board. Vacancies occurring on the Committee shall be filled by the Board. The chairperson of the Committee (the “Chair”) shall be designated by the Board (after receiving any recommendation of the Nominating and Corporate Governance Committee), provided that if the Board does not so designate a Chair, the members of the Committee, by majority vote, may designate a Chair.

MEETINGS AND MINUTES

The Committee shall hold at least one regular meeting per quarter and special meetings as its members shall deem necessary or appropriate. A majority of the members of the Committee constitutes a quorum for the transaction of business. The Committee may have in attendance at its meetings such members of management of the Company, the Auditors, and other individuals or consultants as the Committee deems necessary or desirable to provide the information the Committee needs to carry out its duties and responsibilities. The Committee may request any officer or employee of the Company or the Company’s outside counsel or independent auditors to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.

Minutes of each meeting of the Committee shall be prepared and distributed to each director of the Company and the Secretary of the Company promptly after each meeting. The Chair shall report to the Board from time to time, or whenever so requested by the Board.

AUTHORITY

The Committee shall have authority to appoint, determine compensation for (at the Company’s expense), retain and oversee the Auditors as set forth in Section 10A(m)(2) of the Securities Exchange Act of 1934, as amended, and the rules thereunder and otherwise to fulfill its responsibilities under this charter. The Committee shall have authority to retain and determine compensation for, at the Company’s expense, special outside legal, accounting or other advisors or consultants as it deems necessary or appropriate in the performance of its duties. 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. 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 have authority to require that any of the Company’s personnel, counsel, accountants (including the 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 special, outside legal, accounting or other, advisors or consultants. 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.

RESPONSIBILITIES

The Committee shall oversee the Company’s financial reporting process on behalf of the Board, shall have direct responsibility for the appointment, compensation, retention and oversight of the work of the Auditors and any other registered public accounting firm engaged for the purpose of performing other review or attest services for the Company, and shall be responsible

reviewing, and making recommendations to the Board with respect to, the financial plans and policies of the Company. The Auditors and each such other registered public accounting firm shall report directly and be accountable to the Committee. The Committee shall also be responsible for overseeing enterprise risk issues and enterprise risk management policies, guidelines and programs (including those related to information technology security, cybersecurity, data, and other related technology risks), as well as assisting the Board in its oversight of the Company and its subsidiaries' compliance legal, regulatory, and ethical requirements. The Committee's functions and procedures should remain flexible to address changing circumstances most effectively.

To implement the Committee's purpose and policy, the Committee shall be charged with the following functions and processes with the understanding, however, that the Committee may supplement or (except as otherwise required by law or the applicable rules) deviate from these activities as appropriate under the circumstances:

1. *Evaluation and Retention of Auditors.* To evaluate the performance of the Auditors (taking into account, where appropriate, the views of management and the internal auditors), to assess their independence and qualifications, including the performance and qualifications of the lead partner, taking into account the opinions of management and the internal auditors, to determine whether to retain, or to terminate, the engagement of the existing Auditors, or to appoint and engage a different independent registered public accounting firm, which retention shall be subject only to ratification by the Company's stockholders (if the Committee or Board elects to submit such retention for ratification by the stockholders), and to present the Committee's conclusion to the full Board.

2. *Communication Prior to Engagement.* Prior to engagement of any prospective Auditors, to review a written disclosure by the prospective Auditors of all relationships between the prospective Auditors, 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 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* ("Rule 3526"), of the Public Company Accounting Oversight Board (United States) (the "PCAOB").

3. *Approval of Audit Engagements.* To determine and approve engagements of the Auditors, prior to commencement of such engagements, to perform all proposed audit, review and attest services, including the scope of and plans for the audit, the compensation to be paid, at the Company's expense, to the Auditors and the negotiation and execution, on behalf of the Company, of the Auditors' engagement letters, which approval may be pursuant to preapproval policies and procedures established by the Committee consistent with applicable laws and rules, including the delegation of preapproval authority to one or more Committee members so long as any such preapproval decisions are presented to the full Committee at the next scheduled meeting.

4. *Approval of Non-Audit Services.* To determine and approve engagements of the Auditors, prior to commencement of such engagements (unless in compliance with exceptions available under applicable laws or rules related to immaterial aggregate amounts of services), to perform any proposed permissible non-audit services, including the scope of the service and the compensation to be paid, at the Company's expense, which approval may be pursuant to

preapproval policies and procedures established by the Committee consistent with applicable laws and rules, including the delegation of preapproval authority to one or more Committee members so long as any such preapproval decisions are presented to the full Committee at the next scheduled meeting.

5. *Internal Control Report.* At least annually, to obtain and review a report by the Auditors describing that firm's internal quality-control procedures, any material issues raised by the firm's most recent internal quality-control review or peer review or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, with respect to one or more independent audits performed by that firm, as well as any steps taken to address the issues raised.

6. *Audit Partner Rotation.* To monitor the rotation of the partners of the 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.

7. *Auditor Independence.* At least annually, consistent with Rule 3526, to receive and review written disclosures from the Auditors delineating all relationships between the Auditors, 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 a letter from the Auditors affirming their independence, to consider and discuss with the Auditors any potential effects of any such relationships on the independence of the Auditors as well as any compensation or services that could affect the Auditors' objectivity and independence, and to assess and otherwise take appropriate action to oversee the independence of the Auditors.

8. *Former Employees of Auditors.* To consider and adopt clear policies regarding Committee preapproval of employment by the Company of individuals employed or formerly employed by the Company's Auditors.

9. *Annual Audit Results.* To review with management and the Auditors, the results of the annual audit, including the Auditors' assessment of the quality, not just acceptability, of the Company's accounting principles and practices, the Auditors' views about qualitative aspects of the Company's significant accounting practices, the reasonableness of significant judgments and estimates (including material changes in estimates), all known and likely misstatements identified during the audit (other than those the Auditors believe to be trivial), the adequacy of the disclosures in the financial statements and any other matters required to be communicated to the Committee by the Auditors under the standards of the PCAOB.

10. *Auditor Communications.* At least annually, to discuss with the Auditors the matters required to be discussed by Auditing Standard No. 16, *Communications with Audit Committees*, as adopted by the PCAOB (including any successor rule adopted by the PCAOB).

11. *Quarterly/Annual Results.* To review, with management and the Auditors, as appropriate, and approve the quarterly financial statements, prior to filing with the SEC of the Company's Quarterly Report on Form 10-Q. To review, with management and the Auditors, as appropriate, and recommend to the Board for inclusion in the Company's Annual Report on Form 10-K, the annual financial statements, prior to filing with the SEC of the Company's Annual

Report on Form 10-K. To review and approve such other matters required to be communicated to the Committee by the Auditors under the standards of the PCAOB, unless the Committee determines that any such matter is required to be approved by the Board by law or unless, in the judgment of the Committee, the Committee determines that such matter should be approved by the Board. If the Committee determines that any matter brought before it should be approved by the Board for any reason, the Committee should review such matter, and if the Committee determines that such matter should be approved, then the Committee shall make a recommendation to the Board that the Board approve such matter.

12. *Management's Discussion and Analysis.* To review with management and the Auditors the Company's disclosures contained under the caption "Management's Discussion and Analysis of Financial Condition and Results of Operations" in its periodic reports to be filed with the SEC.

13. *Press Releases.* To review and discuss with management and the Auditors, as appropriate, earnings press releases as well as the substance of financial information and earnings guidance provided to analysts and rating agencies, which discussions may be general discussions of the type of information (such as financial information that does not conform to generally accepted accounting principles ("GAAP")) to be disclosed and the type of presentation to be made.

14. *Accounting Principles and Policies.* To review with management and the Auditors, as appropriate, significant issues that arise regarding accounting principles and financial statement presentation, including critical accounting policies and practices, alternative accounting policies available under 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 or policies.

15. *Management and Auditor Analyses.* To 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.

16. *National Office Communications.* To review with the Auditors, as appropriate, any communications between the audit team and the Auditors' national office with respect to auditing or accounting issues presented by the engagement.

17. *Disagreements Between Auditors and Management.* To review with management and the Auditors, or any other registered public accounting firm engaged to perform review or attest services, any conflicts or disagreements between management and the Auditors, 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 Auditors' report, and management's response, if any, and to resolve any conflicts or disagreements regarding financial reporting.

18. *Management Cooperation with Audit.* To evaluate the cooperation received by the Auditors during their audit examination, including any significant difficulties encountered during the audit or any restrictions on the scope of their activities or access to required records, data and information, and, whether or not resolved, any significant disagreements with management and management's response, if any.

19. *Management Letters.* To review with the Auditors any "management" or "internal control" letter issued, or to the extent practicable, proposed to be issued by, the Auditors and management's response, if any, to such letter, as well as any additional material written communications between the Auditors and management.

20. *Internal Control Over Financial Reporting.* To confer with management and the Auditors, as appropriate, regarding the scope, adequacy and effectiveness of internal control over financial reporting including responsibilities, budget and staff of the internal audit function and any special audit steps adopted in the event of material control deficiencies, and to review the appointment or replacement of the senior internal audit executive or manager.

21. *Separate Sessions.* Periodically, to meet in separate sessions with the Auditors, the internal auditors (or other personnel responsible for the internal audit function), as appropriate, and management to discuss any matters that the Committee, the Auditors, the internal auditors (or other personnel responsible for the internal audit function) or management believe should be discussed privately with the Committee.

22. *Complaint Procedures.* To 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 and anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

23. *Correspondence with Regulators.* To consider and review with management, the Auditors, outside counsel, as appropriate, and any special counsel, separate accounting firm or other consultants and advisors as the Committee deems 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.

24. *Engagement of Registered Public Accounting Firms.* To determine and approve engagements of any registered public accounting firm (in addition to the Auditors), prior to commencement of such engagements, to perform any other review or attest service, including the compensation to be paid, at the Company's expense, to such firm and the negotiation and execution, on behalf of the Company, of such firm's engagement letter, which approval may be pursuant to preapproval policies and procedures, including the delegation of preapproval authority to one or more Committee members, so long as any such preapproval decisions are presented to the full Committee at the next scheduled meeting.

25. *Financial Plans and Policies.* To review with management, and provide oversight of, the Company's financial strategy, capital structure, and liquidity position. This responsibility includes, without limitation, oversight of the following: (a) transactions involving equity securities of the Company such as public offerings, stock buyback programs, or stock splits (but not

including equity compensation plans); (b) transactions involving debt securities of the Company and other material debt obligations undertaken by the Company; (c) the Company dividend policies and practices; (d) the Company's liquidity and cash flow position; and (e) the Company's tax strategy and tax compliance. To oversee the Company's investment policies and strategy. To review transactions and expenditures as specifically delegated by the Board. To review significant relationships with analysts, banks, and investment banks. To review and discuss with management the Company's effective tax rate, adequacy of tax reserves, and significant tax developments. To perform such other financial oversight responsibilities as the Board may request.

26. *Insurance Coverage.* The Committee shall review and recommend to the Board appropriate insurance coverage for the Company's directors and executive officers.

27. *Ethical Compliance.* To review the results of management's efforts to monitor compliance with the Company's programs and policies designed to ensure adherence to applicable laws and regulations, as well as to its Code of Ethics, including review and approval of related-party transactions.

28. *Risk Assessment and Management; Privacy and Data Security.* To review and discuss with management and, as appropriate, the Auditors: (a) the Company's guidelines and policies with respect to identifying, assessing, managing, and monitoring significant risks of the Company, including financial operational, privacy, data, business continuity, tax, legal and regulatory compliance, and reputational risks; and (b) management's risk management decisions, practices, and activities.¹ To review and discuss with management the Company's privacy and data security risk exposures, including: (i) the potential impact of those exposures on the Company's business, financial results, operations and reputation; (ii) the steps taken to monitor and mitigate such exposure; (iii) the Company's information governance policies and programs; and (iv) major legislative and regulatory developments that could materially impact the Company's privacy and data security risk exposure. To regularly report to the Board the substance of such reviews and discussions, and, if necessary, recommend to the Board such actions as the Committee deems appropriate.

29. *Investigations.* To investigate any matter brought to the attention of the Committee within the scope of its duties if, in the judgment of the Committee, such investigation is necessary or appropriate.

30. *Proxy Report.* To prepare the report required by the rules of the SEC to be included in the Company's annual proxy statement.

31. *Annual Charter Review.* To review and assess the adequacy of this charter annually and recommend any proposed changes to the Board for approval.

32. *Report to Board.* To report regularly to the Board with respect to material issues that arise regarding the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance or independence of the

¹ If there is another mechanism in place to perform this function, the committee should review these processes in a general manner, but it need not replace the other mechanism entirely.

Auditors, the performance of the Company's internal audit function or such other matters as the Committee deems appropriate from time to time or whenever it shall be called upon to do so.

33. *Annual Committee Evaluation.* To conduct an annual evaluation of the performance of the Committee.

34. *General Authority.* To perform such other functions and to have such powers as may be necessary or appropriate in the efficient and lawful discharge of the foregoing.

In performing their duties and responsibilities, Committee members are entitled to rely in good faith on information, opinions, reports, or statements prepared or presented by:

- one or more officers or employees of the Company whom the Committee members reasonably believe to be reliable and competent in the matters prepared or presented;
- counsel, independent auditors, or other persons as to matters which the Committee members reasonably believe to be within the professional or expert competence of such persons; and
- another committee of the Board as to matters within such other committee's delegated authority, which committee the Committee members reasonably believe to merit confidence.

It shall be the responsibility of management to prepare the Company's financial statements and periodic reports and the responsibility of the Auditors to audit those financial statements. These functions shall not be the responsibility of the Committee, nor shall it be the Committee's responsibility to ensure that the financial statements or periodic reports are complete and accurate, conform to GAAP or otherwise comply with applicable laws.

Except as specifically contemplated by this Charter or as required by applicable laws, rules, and regulations, it is not the duty of the Committee to conduct investigations or to assure compliance with laws, rules, or regulations.

Approved on March 20, 2025.