

**AUDIT COMMITTEE CHARTER  
OF  
NEONC TECHNOLOGIES HOLDINGS, INC.**

March 25, 2025

**I. PURPOSE**

The primary function of the Audit Committee the (“Committee”) is to assist the Board of Directors (the “Board”) of NeOnc Technologies Holdings, Inc. (the “Company”) in fulfilling its oversight responsibilities to stockholders and others relating to the integrity of the Company's financial information, the effectiveness of the internal controls over financial reporting, compliance with legal and regulatory requirements, the Company's accounting and financial reporting processes, the qualifications and independence of the independent auditors, and the performance of the internal audit function and the independent auditors.

The Committee is directly responsible for the appointment, compensation, retention and oversight of the work of any independent registered public accounting firm engaged (including resolution of disagreements between management and the auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company. The Committee shall have direct authority and responsibility to appoint, compensate, retain and oversee the Company's independent auditors.

The Committee shall primarily fulfill these responsibilities by carrying out the activities enumerated in Section IV of this Charter.

**II. COMPOSITION**

The Committee shall be comprised of three or more independent directors in accordance with the applicable rules and regulations of the Securities and Exchange Commission (the “SEC”) and The Nasdaq Stock Market LLC. For purposes hereof, members shall be considered independent as long as they satisfy all of the independence requirements for Board members as set forth in the applicable stock exchange listing standards and Rule 10A-3 of the Securities Exchange Act of 1934, as amended. Members of the Committee may not serve on more than two other public company audit committees unless the Board determines the such service would not impair the member's ability to serve effectively on the Committee.

All members of the Committee shall be able to read and understand fundamental financial statements, and at least one member of the Committee shall have past employment experience in finance or accounting, professional certification in accounting, or other comparable experience that results in the individual's financial sophistication, and one member shall be an “audit committee financial expert” as defined by SEC rules.

**III. MEETINGS**

The Committee shall meet (i) at least quarterly to review and discuss the Company's quarterly financial statements, (ii) prior to the filing of the Company's annual report on Form 10-

K to review and discuss the annual audited financial statements with management and the independent auditors, and (iii) for special meetings as circumstances require.

The Committee shall meet in executive session without the presence of management of the Corporation, as appropriate. The Committee shall report regularly to the Board on its discussions and actions, including any significant issues or concerns that arise at its meetings, and shall make recommendations to the Board as appropriate. The Committee is governed by the same rules regarding meetings (including meetings in person or by telephone or other similar communications equipment), action without meetings, notice, waiver of notice, and quorum and voting requirements as are applicable to the Board.

#### **IV. RESPONSIBILITIES AND DUTIES**

To fulfill its responsibilities and duties the Committee shall:

**A.** Complete an annual self-evaluation and review this Charter at least annually and recommend any changes to the Board.

**B.** Review the Company's annual financial statements and any other relevant reports or other financial information and recommend the annual audited financial statements to the Board for inclusion in the Company's Form 10-K.

**C.** Review the regular internal financial reports prepared by management.

**D.** Select, appoint and retain the independent registered public accounting firm to act as the Company's independent auditors for the purpose of auditing the Company's annual financial statements, books, records, accounts, and internal controls over financial reports, approve the engagement and terms thereof, including the fees and other compensation to be paid to the independent accountants, and recommend ratification of such selection and appointment by the stockholders.

**E.** Pre-approve all audit and permitted non-audit services to be performed by the independent accountants.

**F.** Review and ensure the independence of the independent accountants. This review shall cover and include services, fees, quality control procedures and a formal written statement from the independent auditors regarding relationships between the independent auditors and the Company, consistent with applicable requirements of the Public Company Accounting Oversight Board regarding the independent accountant's communications with the audit committee concerning independence.

**G.** Review and oversee the internal audit function and the adequacy and effectiveness of the Company's internal controls and disclosure controls and procedures.

**H.** Evaluate the qualifications and performance of the independent accountants and terminate the independent accountants, if necessary.

**I.** Monitor regular rotation of audit partners by the independent auditors as required by law.

**J.** Following completion of the annual audit, review separately with the independent accountants and management any problems or difficulties encountered during the course of the audit.

**K.** To review and discuss with the Company's independent auditors and management the Company's annual audited financial statements (including the related notes), the form of audit opinion to be issued by the auditors on the financial statements, and the disclosure under "Management's Discussion and Analysis of Financial Condition and Results of Operations" (the "MD&A") to be included in the Company's annual report on Form 10-K before the Form 10-K is filed.

**L.** Establish procedures for the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters.

**M.** Establish procedures for the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

**N.** Establish and review related party transaction policies and review and approve related party transactions.

**O.** Oversee the Company's policies on risk-management and anti-fraud programs and controls.

**P.** Prepare the Committee report to be included in the Company's annual proxy statement as required by SEC rules.

**Q.** Review the Company's compliance and ethics programs and their effectiveness, and the code of conduct and compliance therewith.

**R.** 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.

## **V. RESOURCES AND AUTHORITY**

The Committee shall have the resources and authority to discharge its responsibilities, including the sole authority, to the extent it deems necessary or appropriate, to retain and terminate independent legal, accounting or other advisors, and to investigate any matter brought to its attention. The Company shall provide funding, as determined by the Committee, for payment of compensation to the independent auditors, as well as for any independent advisers or administrative support employed by the Committee.