

YD BIO LIMITED
CHARTER OF THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS
(Adopted as of March 24, 2026)

The Board of Directors (the “Board”) of YD Bio Limited, (the “Company”), has established the Audit Committee of the Board (the “Committee”) with the authority, responsibility, and specific duties as described in this Charter of the Audit Committee (the “Charter”).

Purpose

The purpose of the Committee is to carry out the responsibilities delegated by the Board to fulfill its oversight relating to (i) the integrity of the Company’s financial statements and internal controls; (ii) the Company’s compliance with legal and regulatory requirements; (iii) the independence, qualifications, performance and effectiveness of the independent registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company and; (iv) the performance and effectiveness of the Company’s internal audit function. In addition, the Committee shall review and discuss with management and the independent auditor the information to be included in the Company’s Annual Report on Form 20-F (“Form 20-F”), and shall make any recommendations to the Board regarding such disclosure as the Committee deems appropriate. The Committee may, at the request of the Board, prepare a report or summary of its activities for inclusion in the Form 20-F or in other shareholder communications, as applicable. Except as otherwise required by applicable laws, regulations or listing standards, all major decisions are considered by the Board as a whole.

To fulfill its oversight responsibilities, the Committee relies on (i) management for the preparation and accuracy of the Company’s financial statements; (ii) management for establishing effective internal controls and procedures to ensure the Company’s compliance with accounting standards, financial reporting procedures and applicable laws and regulations; (iii) management for establishing an anti-fraud program and a cybersecurity protection program and; (iv) the independent registered public accounting firm for an unbiased, diligent and effective audit or review, as applicable, of the Company’s financial statements.

Membership

The members of the Committee (each, a “Member”) shall be appointed by the Board and shall consist of at least three members of the Board. Each Member shall (i) be an “independent director” as defined in NASDAQ Listing Rule 5605(a)(2) and (ii) meet the independence requirements of Rule 10A-3(b)(1) under the Securities Exchange Act of 1934, as amended (the “Exchange Act”). Specifically, the Board shall affirmatively determine the independence of all Members, considering all factors specifically relevant to determining whether a director has any relationship to the Company that is material to that director’s ability to be independent from management in connection with the duties of a Member, including, but not limited to, the source of the director’s compensation and the director’s affiliation with the Company.

Each member of the Committee must be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement and cash flow statement. At least one member of the Committee must have past employment experience in finance or accounting, requisite professional certification in accounting or other comparable experience or background that leads to financial sophistication. At least one member of the Committee must be an "audit committee financial expert" as defined in Item 407(d) (5) (ii) of Regulation S-K. A person who satisfies this definition of audit committee financial expert will also be presumed to have financial sophistication. No member of the Committee can have participated in the preparation of the Company's or any of its subsidiaries' financial statements at any time during the past three years.

The members of the Committee shall be appointed by the Board based on recommendations from the nominating and corporate governance committee of the Board. The members of the Committee shall serve for such term or terms as the Board may determine or until his or her earlier resignation or death. The Board may remove any member from the Committee at any time with or without cause.

Duties and Responsibilities

The Committee's responsibilities are limited to oversight. Although the Committee has the responsibilities set forth in this Charter, it is not the responsibility of the Committee to plan or conduct audits or to determine that the Company's financial statements and disclosure are complete and accurate and are in accordance with United States generally accepted accounting principles ("GAAP") and applicable laws, rules and regulations. These are the responsibilities of management and the independent registered public accounting firm.

The following duties and responsibilities are within the authority of the Committee and shall include, consistent with and subject to applicable law and rules and regulations promulgated by the Securities and Exchange Commission ("SEC"), the NYSE, NASDAQ or any other applicable regulatory authority:

1. To (i) select an independent registered public accounting firm for the purpose of auditing the Company's annual financial statements, books, records, and accounts; (ii) set the compensation of the independent registered public accounting firm; (iii) pre-approve all audit services to be provided by the independent registered public accounting firm; (iv) oversee the work done by the independent registered public accounting firm; (v) terminate the independent registered public accounting firm, if necessary; and (vi) perform an annual evaluation of the performance of the independent registered public accounting firm. The Committee and the independent registered accounting firm will discuss the firm's responsibilities and the responsibilities of management in the audit process. The independent auditors shall report directly to the Committee.
2. To pre-approve all permissible non-audit services to be provided by the independent registered public accounting firm and establish policies and procedures for the engagement of the independent registered public accounting firm to provide audit and permissible non-audit services.

3. At least annually, receive and review: (i) a report by the independent registered public accounting firm describing the independent registered public accounting firm's internal quality control procedures and any material issues raised by the most recent internal quality-control review, peer review or Public Company Accounting Oversight Board review or inspection of the independent registered public accounting firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, regarding one or more independent audits carried out by the firm, and any steps taken to deal with any such issues; and (ii) other required reports from the independent registered public accounting firm.
4. At least annually: (i) consider and evaluate the qualifications, performance and independence of the independent registered public accounting firm, including whether the provision by the independent registered public accounting firm of permissible non-audit services is compatible with independence; and (ii) consistent with Independence Standards Board Standard 1, obtain and review a report from the independent registered public accounting firm describing all relationships between the firm, subsidiaries, or its affiliates and the Company or individuals in a financial reporting oversight role at the Company, that may reasonably be thought to bear on the firm's objectivity and independence, and discuss with the firm the potential effects of any disclosed relationships or services on the firm's independence.
5. To review and discuss with the independent registered public accounting firm: (i) the firm's responsibilities under generally accepted auditing standards and the responsibilities of management in the audit process; (ii) all critical accounting policies and practices used by the Company, (iii) all alternative treatments of financial information within GAAP that have been discussed with management, the ramifications of the use of such alternative treatments and the treatment preferred by the independent auditors, (iv) other material written communications between the independent auditors and management (v) the scope, timing and results of the audit; (vi) any problems or difficulties that the firm encountered in the course of the audit work, and management's response; and (vii) any questions, comments or suggestions the firm may have relating to the internal controls, and accounting practices and procedures, of the Company or its subsidiaries.
6. Review and discuss with the independent registered public accounting firm any other matters required to be discussed by *PCAOB Auditing Standards No. 16, Communications with Audit Committees*.
7. To review and discuss with the independent registered public accounting firm, and management: (i) the adequacy and effectiveness of the Company's systems of internal controls (including any significant deficiencies, material weaknesses and significant changes in internal controls reported to the Committee by the independent registered public accounting firm or management), accounting policies, practices, and disclosure controls and procedures (and management reports thereon), of the Company and its subsidiaries; and (ii) current accounting trends and developments, and take such action with respect thereto as may be deemed appropriate.

8. To review and discuss with management and the independent registered public accounting firm the annual and semi-annual financial statements (including the related disclosures) of the Company, including: (i) any material changes in accounting principles or practices used in preparing the financial statements prior to the filing of a report on Forms 20-F or 6-K with the SEC; (ii) any critical audit matters arising from the current period audit; (iii) disclosures relating to internal controls over financial reporting; (iv) the items required by applicable generally accepted auditing standards relating to the conduct of the audit of annual financial statements or review of interim financial statements; and (v) the Company's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" included in the Company's Forms 20-F or 6-K filed with the SEC.
9. To recommend to the Board that the annual audited financial statements be included in the Company's Form 20-F and to produce the audit committee report required to be included in the Company's proxy statement.
10. To review and discuss with the Company's independent auditors and management the Company's semi-annual financial statements and the disclosure under "Management's Discussion and Analysis of Financial Condition and Results of Operations" to be included in the Company's report on Form 6-K before the Form 6-K is filed.
11. To review and discuss with management the Company's earnings press releases, financial information and earnings guidance provided to analysts and rating agencies, including the type of information to be included and its presentation and the use of any pro forma or adjusted non-GAAP information, before their release to the public.
12. To establish and oversee procedures for: (i) the confidential and anonymous receipt, retention and treatment of complaints regarding the Company's accounting, internal accounting controls and auditing matters and (ii) the confidential, anonymous submissions by Company employees of concerns regarding questionable accounting or auditing matters.
13. To set clear hiring policies for employees or former employees of the Company's independent registered public accounting firm.
14. Become reasonably informed by management of all related party transactions (as defined under Item 7.B of Form 20-F and under the standards of the Public Company Accounting Oversight Board), and in each case considered for disclosure in the Company's financial statements, to understand the terms, structure and business purpose of, and approval process applied to, each such transaction.
15. The Committee will request assurances from management, and the independent registered public accounting firm that any foreign subsidiaries and/or foreign affiliated entities, if any, are in conformity with applicable legal requirements, including disclosure of affiliated party transactions.

16. To discuss with management at least annually, the Company's guidelines and policies with respect to risk assessment and risk management. In addition, the Committee will discuss with management, (i) the Company's significant financial risk exposures and the actions management has taken to monitor and control such exposures, and (ii) the Company's information security and technology exposures, including material risks from cybersecurity and AI, and the actions management has taken to monitor and control such exposures.

Meetings and Procedures

The Committee shall meet at the request of the Chairman, two or more members of the Committee, or the Chairman of the Board, and shall meet as often as circumstances dictate, but in any event at least four times per year. Meetings of the Committee may be in person, by conference call or video or by unanimous written consent. Meetings of the Committee will be held at such time and place, and upon such notice, as the Chairman may from time to time determine.

A majority of the Members shall constitute a quorum. The Committee will act on the affirmative vote of a majority of Members present at a meeting in which a quorum is present. The Committee may also act by unanimous written consent in lieu of a meeting. In the absence of the Chairman during any Committee meeting, the Committee may designate a chairman pro tempore.

The Committee shall report regularly to the Board with respect to its activities and make recommendations to the Board as appropriate. The Committee will maintain minutes of its meetings, which shall be kept in the books and records of the Company.

The Committee shall periodically meet separately, in executive session, with management, and the independent registered public accounting firm.

The Committee may invite any consultant, outside legal counsel, member of the Board, officer or employee of the Company to attend meetings of the Committee as the Chairman considers appropriate. Those in attendance may observe meetings of the Committee but may not participate in any discussion or deliberation unless invited to do so by the Committee, and in any event are not entitled to vote.

The Chairman and others on the Committee shall, to the extent appropriate, have contact throughout the year with senior management, other committee chairpersons, and other key Committee advisors, external and internal auditors, etc., as applicable, to strengthen the Committee's knowledge of relevant current and prospective business issues.

Subject to the Company's Corporate Governance Guidelines and other policies, Members will be reimbursed by the Company for all reasonable expenses incurred in connection with their duties as Members.

Delegation of Authority

The Committee may delegate its responsibilities to subcommittees or the Chair as appropriate so long as such subcommittee is solely comprised of one or more members of the Committee and

such delegation is not otherwise inconsistent with applicable law, rules, regulations and NASDAQ listing standards.

Outside Advisors

The Committee may obtain the advice and assistance, as appropriate, of independent counsel and other advisors as necessary to fulfill the responsibilities of the Committee, including to conduct or authorize investigations into, or studies of, matters within the Committee's scope of responsibilities.

The Committee shall have sole authority to retain and oversee consultants, outside legal counsel, and other advisors, including approval of their terms of engagement, payment of compensation to, and reimbursement of expenses incurred by, any such advisors.

The Company must provide for appropriate funding, as determined by the Committee for the payment of reasonable fees to any such consultant, legal counsel and other adviser retained by the Committee.

The Committee may select advisors only after considering factors relevant to independence, as required by NASDAQ and SEC rules, including conflicts of interest. With regard to the compensation of any consultant or other adviser, whether or not identified or to be identified in the Company's proxy statement, the Committee's responsibilities shall include reviewing whether the retention of such consultant or adviser, or work performed or to be performed by such consultant or adviser raises any conflict of interest and, if so, to determine how to address such conflict of interest.

The Committee shall disclose in the Company's proxy statement its use of consultants, including any conflicts of interest considered.

Performance Evaluation

The Committee shall conduct an annual evaluation of the adequacy of this Charter, and its own performance in the fulfillment of responsibilities under the Charter and recommend any changes to the Board for approval.

Posting Requirement

The Company will make this Charter available on or through the Company's website as required by applicable rules and regulations. In addition, the Company will disclose in its proxy statement for its annual meeting of stockholders or in its Form 20-F, as applicable, that a copy of this Charter is available on the Company's website and provide the website address.

* * *

While the Members have the duties and responsibilities set forth in this Charter, nothing contained in this Charter is intended to create, or should be construed as creating, any responsibility or liability of the Members, except to the extent otherwise provided under applicable federal or the laws of the Cayman Islands. Further, nothing in this Charter is intended to preclude or impair the protection to which the Members are entitled under applicable law or the Company's Second Amended and Restated Memorandum and Articles of Association for good faith reliance on reports or other information provided by others.