

Audit Committee Charter (Summary)

Purpose

The Audit Committee ensures integrity in financial reporting and compliance with laws and regulations.

Key Responsibilities

- Select and oversee the independent auditor.
- Review quarterly and annual financial statements.
- Oversee internal controls and risk management.
- Establish and maintain whistleblower procedures.

Structure

- Minimum of three directors, all financially literate.
- At least one designated financial expert.

Meetings

- Quarterly, with additional meetings as needed.

Sentient Brands Holdings, Inc.

Audit Committee Charter

1. Purpose

The Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Sentient Brands Holdings, Inc. (the “Company” or “SNBH”) assists the Board in fulfilling its oversight responsibilities with respect to:

- The integrity of the Company’s financial statements and disclosures.
- The qualifications, independence, and performance of the independent registered public accounting firm (the “Auditor”).
- The performance of the Company’s internal controls, risk management, and compliance processes.
- The Company’s compliance with applicable legal and regulatory requirements.

2. Authority

The Committee has the authority to:

- Retain, terminate, and compensate the Auditor, who reports directly to the Committee.
- Engage independent legal, accounting, or other advisors at the Company’s expense.
- Access any information, documents, or personnel necessary to fulfill its duties.
- Require management and the Auditor to attend meetings and provide information.

3. Composition

- The Committee shall consist of at least **three (3) directors**, each of whom shall meet independence and financial literacy requirements under applicable SEC and stock market rules, to the extent practicable.
- At least one member shall qualify as an “audit committee financial expert” under SEC regulations.

- Members and the Committee Chair shall be appointed annually by the Board, based on recommendations from the Nominating & Corporate Governance Committee.

4. Responsibilities

4.1 Financial Reporting

- Review and discuss with management and the Auditor the annual audited financial statements and quarterly financial statements.
- Review the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."
- Recommend to the Board whether audited financial statements should be included in SEC filings.

4.2 Independent Auditor

- Appoint, compensate, and oversee the work of the Auditor.
- Review the Auditor's independence and all relationships with the Company.
- Pre-approve all audit and non-audit services.
- Review the Auditor's performance annually.

4.3 Internal Controls & Risk Management

- Review management's processes for internal control over financial reporting.
- Discuss major financial risk exposures and the Company's risk management policies.
- Review the adequacy of procedures for handling complaints regarding accounting, auditing, and internal control matters.

4.4 Compliance & Ethics

- Monitor compliance with legal and regulatory requirements affecting financial reporting.
- Oversee the Company's Code of Ethics and Whistleblower Policy as it relates to accounting and financial matters.

- Review related-party transactions for potential conflicts of interest.

5. Meetings

- The Committee shall meet at least **quarterly**, prior to the release of financial results.
- Additional meetings may be convened at the request of the Chair, the Board, management, or the Auditor.
- The Committee shall meet separately with management and with the Auditor at least once annually.
- A majority of members shall constitute a quorum.

6. Reporting

- The Committee shall report regularly to the Board regarding its activities, findings, and recommendations.
- The Committee shall prepare the Audit Committee Report required for inclusion in the Company's annual proxy statement (if applicable).

7. Evaluation & Review

- The Committee shall conduct an annual self-assessment of its performance.
- This Charter shall be reviewed annually by the Committee and the Board, and updated as necessary to reflect changes in laws, regulations, or best practices.