

SINDA LTD.

AUDIT COMMITTEE CHARTER

I. Statement of Purpose.

The Audit Committee (the “Committee”) is a standing committee of the Board of Directors (the “Board of Directors”) of Sinda Ltd. (the “Company”). The purpose of the Committee is to assist the Board of Directors in discharging its responsibilities relating to:

- (i) the oversight of the integrity of the Company’s financial statements, accounting and financial reporting processes, systems of internal accounting and financial controls and internal audit function;
- (ii) the annual independent audit of the Company’s financial statements, including the engagement, compensation, evaluation, and oversight of the independent auditors;
- (iii) the Company’s compliance with legal and regulatory requirements relating to financial, accounting, auditing and related matters and the effectiveness of the Company’s disclosure controls and procedures and internal controls over financial reporting;
- (iv) the prevention and detection of fraudulent activities and the investigation of complaints regarding accounting, auditing or unethical or illegal behavior;
- (v) the oversight of the Company’s enterprise risks, including matters affecting the Company’s balance sheet, capital structure, debt and equity issuances, working capital management, portfolio investment policies, financial risk assessment and management (including cybersecurity and other risks related to the Company’s computerized information system controls and security), investment strategies, tax strategies, share repurchase and dividend policies, insurance policies and coverage, and the oversight of fiduciaries and investment options for employee benefit plans subject to the Employee Retirement Income Security Act of 1974; and
- (vi) the fulfillment of such other responsibilities as set forth in this Charter or as may be delegated to the Committee by the Board of Directors from time to time.

In discharging its responsibilities, the Committee is not itself responsible for the planning or conduct of audits or for any determination that the Company’s financial statements are complete and accurate or in accordance with generally accepted accounting principles. Management is responsible for preparing complete and accurate financial statements in accordance with generally accepted accounting principles, and the independent auditor is responsible for planning and conducting audits of financial statements and opining on the conformity of the financial statements in accordance with generally accepted accounting principles.

II. Organization.

A. *Charter.* At least annually, this Charter shall be reviewed and reassessed by the Committee and any proposed changes shall be submitted to the Board of Directors for approval.

B. *Members.* The members of the Committee shall be appointed by the Board of Directors and the Board of Directors may remove a member of the Committee at any time. Members of the Committee shall meet the independence, experience and expertise requirements of applicable law, the applicable listing standards of all stock exchanges on which the Company is listed and applicable policies of the Board of Directors. The Board of Directors shall designate a Chair of the Committee (the “Committee Chair”). The Committee shall be comprised of at least three members.

The Board of Directors may limit the number of audit committees of companies other than the Company on which the Committee’s members may simultaneously serve. However, if no such limitation exists (or the Board of Directors permits a member to serve on the audit committees of more than three public companies, including the Company), then if any member of the Committee simultaneously serves on the audit committees of three or more public companies (including the Company), the Board of Directors, in each such case, shall be required to determine that such simultaneous service will not impair the ability of such member to effectively serve on the Committee. Any such determination shall be disclosed in the Company’s annual meeting proxy statement.

All members of the Committee shall be “financially literate” and at least one member shall, in the judgment of the Board of Directors, be an “audit committee financial expert” within the meaning of the rules and regulations of the U.S. Securities and Exchange Commission (the “SEC”), and at least one member (who may also serve as the “audit committee financial expert”) shall, in the judgment of the Board of Directors, have accounting or related financial management expertise in accordance with the New York Stock Exchange listing standards.

C. *Meetings.* The Committee shall meet at least four times each year and at such other times as it deems necessary to fulfill its responsibilities. On at least an annual basis, the Committee shall meet separately with:

- (i) the independent auditors and the head of internal audit (or internal audit service providers), without management present; and
- (ii) management, without the independent auditors and the head of internal audit (or internal audit service providers) present.

The Committee shall also regularly meet in executive session with management, internal auditors and independent auditors.

The Secretary of the Company, or such individual as may be appointed by the Committee (“Committee Secretary”), shall act as secretary for Committee meetings and, upon receiving a request from any member of the Committee to schedule a meeting, shall arrange for such meeting to be held.

Unless otherwise provided herein, proceedings of the Committee shall be conducted in accordance with the rules and procedures applicable to meetings of the Board of Directors.

D. *Quorum; Action by Committee.* A quorum at any Committee meeting shall be at least two members. All determinations of the Committee shall be made by a majority of its members present at a meeting duly called or held, except as specifically provided herein (or where only two members are present, by unanimous vote). Any decision or determination of the Committee reduced to writing and signed by all of the members of the Committee shall be fully as effective as if it had been made at a meeting duly called and held.

E. *Agenda, Minutes and Reports.* The Committee Chair, in consultation with management and the other members of the Committee, shall set meeting agendas. The Committee Secretary shall ensure that the agenda and any supporting material are circulated in advance of each Committee meeting. Minutes for all meetings of the Committee shall be prepared to document the Committee's discharge of its responsibilities. The minutes shall be circulated in draft form to all Committee members to ensure an accurate final record and shall be submitted for approval at a subsequent meeting of the Committee. The Committee shall make regular reports to the Board of Directors.

III. Principal Responsibilities and Authority.

The following shall be the principal responsibilities and authority of the Committee:

A. *Engagement of Independent Auditors.* The Committee shall have sole authority to appoint, retain, compensate, evaluate and terminate the independent auditors with respect to all audit and non-audit services. The Committee shall oversee the work of the independent auditors (including resolution of disagreements between management and the independent auditors regarding financial reporting) and, where appropriate, replace the independent auditors. The Committee shall consider whether it is appropriate to adopt a policy of rotating independent auditors on a periodic basis. The independent auditors shall report directly to the Committee. Any selection of the independent auditors by the Committee may be subject to stockholders' approval, as determined by the Board of Directors or required by applicable law.

B. *Pre-Approval of Audit and Non-Audit Services.* The Committee shall approve procedures for the pre-approval of the engagement of the independent auditors to provide audit and non-audit services. The Committee shall, in accordance with such procedures, pre-approve all audit and non-audit services provided to the Company by the independent auditors and the fees therefor, all as required by applicable law or listing standards. In addition, the Committee may delegate to one or more members of the Committee the authority to pre-approve services to be provided by the independent auditors and the fees therefor. Any such pre-approval by one or more members of the Committee shall be reported to the full Committee at the next Committee meeting. The pre-approval of auditing and non-auditing services and the related fees can be completed with input from, but no delegation of authority to, management.

C. *Determinations as to Independence and Performance of Independent Auditors.* The Committee shall receive periodic reports from the independent auditors as required by applicable law or standards of the Public Company Accounting Oversight Board (the

“PCAOB”), or any successor body, regarding the independent auditors’ independence. Such reports shall be provided to the Committee no less frequently than annually. The Committee shall discuss such reports with the independent auditors and, if so determined by the Committee, take appropriate action to satisfy itself of the independence of the independent auditors.

In addition, the Committee shall review the independence and performance of the Company’s independent auditors at least annually and present its conclusions to the full Board of Directors. In doing so, the Committee shall consult with management and the Company’s internal audit function and shall:

- (i) obtain and review a report by the independent auditors that describes:
 - a) their internal quality control procedures,
 - b) material issues raised by their most recent internal quality control review, or by peer review or PCAOB review (if applicable), or by any inquiry or investigation by governmental or professional authorities for the preceding five years, with respect to one or more independent audits carried out by the firm, and any steps taken to deal with such issues, and
 - c) all relationships between the independent auditor and the Company consistent with applicable requirements of the PCAOB regarding the independent auditor’s communications with the audit committee concerning independence;
- (ii) review and evaluate the lead audit partner of the independent auditor team;
- (iii) confirm and evaluate the rotation of the audit partners on the audit engagement team as required by law;
- (iv) consider whether the independent auditor should be rotated, so as to assure continuing auditor independence; and
- (v) obtain the opinion of management and the internal auditors of the independent auditor’s performance.

In particular, the Committee shall consider the PCAOB’s reports of its most recent regular and any special inspections of the independent auditors under rules implementing Section 104 of the Sarbanes-Oxley Act.

D. *Oversight of the Design and Implementation of the Internal Audit Function; Oversight of Performance of Internal Audit Function; Review of Performance of Internal Auditors.* The Committee shall oversee the performance of the internal audit function. The Committee shall annually review the experience and qualifications of the senior members of the internal audit function (or the internal audit service providers), as well as the responsibilities, staffing, budget, and quality control procedures of the internal auditors with the independent auditor. With respect to any internal audit services that are outsourced, the Committee shall be responsible for the engagement, evaluation and termination of the internal audit service providers and shall approve fees to be paid to the internal audit service providers. As part of its

responsibility to evaluate any internal audit service providers, the Committee shall review the quality control procedures applicable to the service providers. The Committee shall also obtain not less frequently than annually a report of the service providers addressing such service providers' internal controls, issues raised by their most recent internal quality control review, or by any inquiry or investigation by governmental or professional authorities for the preceding five years, the response of such service providers and any steps taken to deal with such issues.

E. *Audits by Internal and Independent Auditors.* The Committee shall discuss with the head of internal audit (or the internal audit service providers) and the independent auditors the overall scope, plans, timing and budget for their respective audits, including the adequacy of staffing, budgets and other factors that may affect the effectiveness and timeliness of such audits, and shall approve the annual audit plan prior to the annual audit being undertaken by the independent auditors. In connection therewith, the Committee shall discuss with management, the head of internal audit (or the internal audit service providers) and the independent auditors the Company's major financial risk exposures, the adequacy and effectiveness of the Company's accounting and financial controls and the steps management has taken to review, monitor and control such exposures, among other considerations that may be relevant to their respective audits.

F. *Oversight of Internal Controls over Financial Reporting.* The Committee shall review with management (including the Chief Executive Officer (if and when designated) and Chief Financial Officer) and the independent auditors the Company's overall system of internal controls, including management's annual assessment of the Company's internal controls over financial reporting and the related report issued by the independent auditors. The Committee shall also review with management (including the Chief Executive Officer (if and when designated) and Chief Financial Officer) and the independent auditors:

- (i) any significant deficiencies and material weaknesses in the design or operation of the Company's internal controls over financial reporting that are reasonably likely to affect the Company's ability to record, process, summarize and report financial information;
- (ii) any fraud (regardless of materiality) involving management or other employees having a significant role in internal controls over financial reporting; and
- (iii) changes in the Company's internal controls over financial reporting during the most recent fiscal quarter that have materially affected, or are reasonably likely to materially affect, such internal controls over financial reporting.

The Committee shall also review any special audit steps adopted in light of material control deficiencies.

G. *Review of Disclosure Controls and Procedures.* The Committee shall review with the Chief Executive Officer (if and when designated) and the Chief Financial Officer the Company's disclosure controls and procedures and shall review periodically, but in no event less frequently than quarterly, management's conclusions about the effectiveness of such disclosure

controls and procedures, including any significant deficiencies in, or material non-compliance with, such disclosure controls and procedures.

H. *Review of Annual SEC Filings.* The Committee shall review with management and the independent auditors the financial information to be included in the Company's Annual Report on Form 10-K (or the annual report to stockholders if distributed prior to the filing of the Form 10-K), including the disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," their judgment about the quality, not just acceptability, of accounting principles, the reasonableness of significant judgments made in the preparation of the financial statements, the clarity of the disclosures therein and the adequacy of internal controls. The Committee shall also discuss the results of the annual audit and any other matters required to be communicated to the Committee by the independent auditors under applicable standards of the PCAOB or applicable law or listing standards. The Committee may discuss with the national office of the independent auditors issues on which it was consulted by the Company's audit team and matters of audit quality and consistency. Based on such review and discussion, the Committee shall determine whether to recommend to the Board of Directors that the audited financial statements be included in the Company's Form 10-K.

I. *Approval of Quarterly Filings.* The Committee shall review and discuss with management and the independent auditors, and approve as appropriate, the financial information to be included in the Company's Quarterly Reports on Form 10-Q (or semiannual reports on Form 10-S), including the disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and shall discuss any other matters required to be communicated to the Committee by the independent auditors under applicable standards of the PCAOB or applicable law or listing standards. The Committee shall also discuss the results of the independent auditors' review of the Company's unaudited quarterly financial information conducted in accordance with applicable standards of the PCAOB.

J. *Review of Certain Other Communications.* The Committee shall review the type and presentation of information included in the Company's earnings press releases, as well as financial information and earnings guidance periodically provided to analysts and rating agencies to the extent required by applicable law or listing standards, paying particular attention to the use of non-GAAP (as defined below) financial information.

K. *Review of Certain Matters with Management, Internal Auditors and the Independent Auditors.* The Committee shall review periodically with Company personnel primarily responsible for the design and implementation of the internal audit function and the independent auditors:

- (i) any analyses or other written communications 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 Generally Accepted Accounting Principles ("GAAP") methods on financial statements, the integrity of the Company's financial statements, the Company's compliance with legal and regulatory requirements, material changes in the Company's selection or application of critical accounting principles and practices, the effects of

alternative applications of accounting principles on the Company's financial statements, and estimates and judgments made by management; and

- (ii) the effect of new or proposed regulatory and accounting initiatives, as well as off-balance sheet transactions and structures, on the Company's financial statements and other public disclosures.

L. *Additional Consultations with Independent Auditors.* The Committee shall review with the independent auditors any problems or difficulties the independent auditors may have encountered in connection with the annual audit or otherwise and any management letter provided by the independent auditors and the Company's response to that letter. Such review shall address any difficulties encountered in the course of the audit work, including:

- (i) any restrictions on the scope of activities or access to requested information;
- (ii) any significant disagreement with management regarding generally accepted accounting principles and other matters;
- (iii) any accounting adjustments to the financial statements recommended by the independent auditors and adjustments that were proposed but "passed," regardless of materiality;
- (iv) any communications between the audit team and the audit firm's national office regarding auditing or accounting issues presented by the engagement; and
- (v) any management or internal controls letter issued, or proposed to be issued, by the auditor.

M. *Preparation of Report for Annual Meeting Proxy Statement.* The Committee shall prepare the report required to be included in the Company's annual meeting proxy statement with respect to the Committee, in accordance with applicable rules and regulations.

N. *Policies for Employment of Former Audit Staff.* The Committee shall review and approve for the Company's hiring of current or any former employees of the independent auditors, which shall meet the requirements of applicable law and listing standards.

O. *Oversight of Ethics Code.* The Committee shall, in coordination with the Compensation, Nominating and Corporate Governance Committee, review and monitor compliance with the Company's Code of Business Conduct and Ethics (the "Ethics Code"), investigate any alleged breach or violation of the Ethics Code and enforce the provisions of the Ethics Code; it being understood that the Committee shall have primary responsibility for aspects of the Ethics Code that relate to financial statement and reporting issues and related party transactions, and the Compensation, Nominating and Corporate Governance Committee shall generally have primary responsibility for other aspects of the Ethics Code.

P. *Establishment of "Whistleblowing" Procedures.* The Committee shall establish, publish and maintain procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and

regarding illegal or unethical behavior, and the confidential, anonymous submission by employees and others of the Company of concerns regarding questionable accounting or auditing matters or illegal or unethical behavior.

Q. *Oversight of Compliance and Ethics Program.* The Committee shall periodically, but no less frequently than annually, review with management the implementation and effectiveness of the Company's compliance and ethics programs, including the "whistleblowing" procedures referred to in clause O. above.

In performing such oversight, the Committee shall also review with appropriate members of management, including the head of internal audit (or the internal audit service providers) and, if appropriate, the independent auditors any correspondence with, or other action by, regulators or governmental agencies and any employee complaints or published reports that raise concerns regarding the Company's financial statements, accounting or auditing matters or compliance with the Company's Code of Business Conduct and Ethics or other applicable law or listing standards.

R. *Review of Certain Transactions with Directors and Related Parties.* The Committee shall review all material transactions with related persons (within the meaning of the U.S. securities laws) for the purpose of recommending to the disinterested members of the Board of Directors that the transactions are fair, reasonable and within Company policy, and should be ratified and approved. The Committee shall review periodically, but no less frequently than annually, a summary of the Company's transactions with directors and officers of the Company and with firms that employ directors, as well as any other material related party transactions.

IV. General Responsibilities and Authority

A. *Access to Records, Consultants and Others; Funding.* The Committee shall have full authority (i) to investigate any matter brought to its attention with full access to all books, records, facilities and personnel of the Company; (ii) to retain outside legal, accounting or other consultants to advise the Committee; and (iii) to request any officer or employee of the Company, the Company's outside counsel, internal auditor (or internal audit service providers), or independent auditors to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee. The Company shall provide funding to the Committee sufficient to pay engagement fees of the independent auditors and any other consultants retained by the Committee, as well as necessary or appropriate administrative expenses of the Committee incurred in discharging its responsibilities.

B. *Delegation.* The Committee may delegate any of its responsibilities to a subcommittee comprised of one or more members of the Committee.

C. *Committee Performance Evaluation.* The Committee shall evaluate its performance on an annual basis and establish criteria for such evaluation and report to the Board of Directors such evaluation.

D. *Other Delegated Responsibilities.* The Committee shall also carry out such other duties that may be delegated to it by the Board of Directors from time to time.

Approved by the Board of Directors on June 23, 2026.

Effective as of June 25, 2026.