



EVERFORTH, INC.

AUDIT COMMITTEE CHARTER

I. PURPOSES

The Audit Committee (the “**Audit Committee**” or the “**Committee**”) of the Board of Directors (the “**Board**”) of Everforth, Inc. (the “**Company**”) is responsible for assisting the Board in its oversight of the independence and qualifications of the Company’s independent registered public accounting firm (the “**Independent Auditors**”), the performance of the Company’s internal audit department and Independent Auditors, the accounting and reporting practices of the Company, the quality and integrity of the financial statements, financial reports and financial management processes of the Company, the Company’s compliance with legal and regulatory requirements, and compliance with the ethics programs established by management and the Board.

The primary functions of the Audit Committee of the Company are:

- (1) to be directly responsible for the appointment, compensation, retention and oversight of the work of any registered public accounting firm engaged by the Company (including resolution of disagreements between management, the internal audit department and the Independent Auditors regarding financial reporting) for the purpose of preparing or issuing an audit report or related work or performing other audit, review or attest services for the Company, and each such registered public accounting firm must report directly to the Committee;
- (2) to assist the Board in fulfilling its oversight responsibilities by overseeing:
 - (a) the processes involved in the preparation and review of the financial reports provided to the public, the audits of the financial statements of the Company and such other services provided by the Independent Auditors;
 - (b) the Company’s systems of internal controls regarding finance, financial reporting, disclosure control and procedures, accounting, legal and regulatory requirements, compliance and ethics that management and the Board have established;
 - (c) the Company’s auditing, accounting and financial reporting processes generally; and
 - (d) the existence and performance of the Company’s internal audit department and Independent Auditors, including Independent Auditors’ qualifications and independence;
- (3) to perform all other functions required of audit committees of public companies under applicable laws, rules and regulations and the requirements of the New York Stock Exchange (“**NYSE**”) or any other national securities exchange on which the securities of the Company are then listed.

- (4) to prepare the disclosures required by Item 407(d)(3)(i) of Regulation S-K.

The Independent Auditors are ultimately accountable to, and shall report directly to, the Committee, in its capacity as a committee of the Board, which shall report regularly to the Board. While the Committee has the oversight, supervisory and other powers and responsibilities set forth in this Charter and the Company's Certificate of Incorporation and Bylaws, it is not the responsibility of the Committee to plan or conduct audits, to implement internal controls, to establish and maintain accounting policies and procedures in accordance with generally accepted accounting principles ("**GAAP**") and other applicable reporting and disclosure standards, to prepare the Company's financial statements or to determine or certify that the Company's financial statements are complete and accurate or are in compliance with laws, regulations or GAAP. These matters and tasks are the responsibility of the Company's management, internal audit department and the Independent Auditors and the Company's Independent Auditors are responsible for auditing and reviewing those financial statements. The Committee's responsibility in this regard is one of oversight and review. Likewise, it is the responsibility of the Company's management, internal audit department and/or the Independent Auditors to bring appropriate matters to the attention of the Committee, and to keep the Committee informed of matters which the Company's management, internal audit department or the Independent Auditors believe require attention, guidance, resolution or other actions, the bases therefore and other relevant considerations. As part of fulfilling its oversight responsibilities, the Committee will make every effort to maintain free and open communications between management, the internal audit department, the Independent Auditors, the Committee and other directors.

The Committee's duties and responsibilities are discharged through evaluating reports given to the Committee, presentations made to the Committee and other significant financial reporting decisions reported to the Committee by management, the internal audit department and the Independent Auditors. To the fullest extent permissible under applicable law, each member of the Committee is entitled to rely in good faith upon the integrity, skill and information of persons and advisors within and outside the Company, the accuracy of financial and other information provided by such persons or advisors absent actual knowledge to the contrary, which shall be promptly reported to the Board, the records of the Company and upon such information, opinions, reports or statements presented to the Committee by any of the Company's officers, employees, or committees, the Independent Auditors or any other person as to matters the member reasonably believes are within such other person's professional or expert competence and who has been selected with reasonable care by or on behalf of the Company.

II. ORGANIZATION

The Audit Committee shall be composed of three or more directors. The members and Chair of the Audit Committee shall be appointed annually by the Board, and members of the Committee may be removed by the Board in its discretion. All members of the Audit Committee shall meet the independence, experience, finance and accounting knowledge and other qualifications established by applicable laws, rules and regulations, the Securities and Exchange Commission ("**SEC**") and the NYSE, subject in each case to

applicable transition provisions, and shall be free of any relationship that, in the opinion of the Board, would interfere with their exercise of independent judgment as a Committee member. All members of the Audit Committee shall have sufficient financial experience and ability as to enable them to discharge their responsibilities and be able to read and understand financial statements, including the Company's balance sheet, income statement and cash flow statement. At least one member of the Committee shall have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in the individual's financial sophistication as required by applicable laws, rules, and regulations and the NYSE and be a financial expert as defined under SEC rules. The Board shall determine and state which member or members are audit committee financial experts as defined by applicable laws, rules, and regulations or the NYSE. If any director serving on the Committee, as a result of a disqualifying relationship, transaction or occurrence, shall cease to comply with the qualification requirements of this Charter, applicable laws, rules, regulations or the NYSE, such director shall immediately report such disqualification to the Chair of the Committee. Any disqualification of the Chair of the Committee under the requirements above shall be immediately reported to the Chair of the Board.

III. MEETINGS

The Audit Committee shall meet at least once each quarter, and shall meet more frequently as circumstances dictate. The Chair shall be responsible for leadership of the Committee, including preparing the agenda, presiding over the meetings, making committee assignments as appropriate and reporting to the Board on all Committee activities. Any Committee member may suggest items for consideration. The Committee may request any officer or employee of the Company or the Company's legal counsel or Independent Auditors to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee. In addition, the Committee shall meet with management, the head of Internal Audit, the Independent Auditors and others in separate private sessions to discuss any matter that the Committee, management, the head of Internal Audit, the Independent Auditors or such other persons believe should be discussed privately, and the Committee shall meet separately with such persons as may be required by applicable laws, rules and regulations and the NYSE. The Committee shall have direct access to management, the internal audit department, the Independent Auditors, the corporate compliance staff and the Company's legal counsel, both at meetings and otherwise.

IV. RESPONSIBILITIES AND DUTIES

In furtherance of its responsibilities, the Audit Committee believes its policies and procedures should remain flexible, in order to best react to changing conditions and to ensure to the directors and stockholders that the corporate accounting and reporting practices of the Company are in accordance with all applicable requirements and are of the highest quality. The duties and responsibilities of the Audit Committee will include those set out in Rule 10A-3(b)(2),(3), (4) and (5) of the Securities Exchange Act of 1934, as amended (the "**Exchange Act**").

In carrying out its responsibilities, the Audit Committee shall:

- (1) On an annual basis review and, to the extent the Committee determines it to be necessary or advisable, update the Committee's Charter for consideration by the Board.
- (2) Review and advise on the selection and removal of the head of Internal Audit.
- (3) Oversee and monitor the performance of the Company's internal audit department, including: (a) discussing with the Independent Auditors and management the responsibilities, budget, staffing and charter of the internal audit department and any recommended changes in the planned scope of the internal audit department; (b) meeting separately with internal audit to discuss issues and concerns warranting the attention of the Committee; (c) reviewing significant reports to management prepared by internal audit and management's responses to such reports; (d) reviewing and advising on the selection and removal of the head of Internal Audit; and (e) reviewing the activities and organizational structure of the internal audit department, as well as the qualifications of its personnel.
- (4) Be directly responsible, and have the sole authority: (a) to select, appoint, evaluate, compensate, retain and oversee the outside auditors that will examine the Company's accounts, controls and financial statements and that is engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company (including resolution of disagreements between management and the auditor regarding financial reporting), (b) to approve the compensation of the outside auditor, (c) to oversee the work of the Independent Auditors, and (d) to discharge or replace the Independent Auditors. The internal auditor and Independent Auditors will report directly to the Committee. The Company shall have the authority to provide for appropriate funding, as determined by the Committee, for payment of compensation to the Independent Auditors retained by the Company for the purpose of rendering or issuing an audit report, and the Committee shall have the sole authority to approve all audit engagement fees and terms for the Independent Auditors.
- (5) Approve, in advance, the provision by the Independent Auditors of all services to the Company whether or not related to the audit. The Committee shall establish preapproval policies and procedures with respect to the approval of audit or non-audit services consistent with applicable laws, rules and regulations and the requirements of the NYSE. Pursuant to such policies and procedures, the Committee may delegate to a Committee member the authority to preapprove certain auditing services and non-audit services which services shall be considered to be approved by the full Committee until ratified at the next regularly scheduled meeting of the Committee.
- (6) Oversee the policies and processes relating to financial statements, financial reporting processes, compliance and auditing, as well as the guidelines, policies and processes for monitoring and mitigating such risks.

- (7) Oversee the financial reporting activities, including the annual report, and accounting standards and principles, significant changes in such standards or principles or in their application and the key accounting decisions affecting the financial statements, including alternatives to, and the rationale for, the decisions made.
- (8) Review, with management, or such others as the Committee deems appropriate, the internal system of audit and financial controls and the results of internal audits.
- (9) Take appropriate action to oversee the independence of the Independent Auditors and ensure that the Independent Auditors are independent consistent with applicable laws, rules and regulations and the requirements of the NYSE, and under any criteria the Audit Committee determines to be appropriate, including:
 - (a) reviewing and approving in advance, pursuant to the Committee's preapproval procedures, all non-audit services provided by the Independent Auditors, and all transactional or other relationships between the Company and the Independent Auditors;
 - (b) ensuring its receipt from the Independent Auditors of, and reviewing, a formal written statement delineating all relationships between the Independent Auditors and the Company, consistent with Public Company Accounting Oversight Board ("PCAOB") Rule 3526 (Communication with Audit Committees Concerning Independence), as may be modified or supplemented;
 - (c) actively engaging in a dialogue with the Independent Auditors with respect to any disclosed relationships or services that may impact the objectivity and independence of the Independent Auditors;
 - (d) review the experience and qualifications of the lead audit partner, oversee the regular rotation of the lead audit partner of the Independent Auditors as required by applicable laws, rules and regulations and the requirements of the NYSE, and report the same to the Board;
 - (e) monitoring compliance with applicable laws, rules and regulations prohibiting influence by directors and officers, and persons acting under their direction, upon the outside auditor's conduct of the audit; and
 - (f) taking appropriate action on any disclosed relationships or services to satisfy itself of the independence of the Company's Independent Auditors.
- (10) Review with management, the head of Internal Audit and the Independent Auditors their plans for, and the scope of, their annual audit and other examinations of the Company's quarterly, annual and other financial information, and accounting and reporting processes.

- (11) Review with the Independent Auditors their audit efforts to assure the effective use of external audit resources.
- (12) Consider and review with management, the internal audit department and the Independent Auditors at least once each fiscal quarter:
 - (a) the adequacy and effectiveness of the Company's internal controls and procedures for financial reporting including computerized information system controls and security; and
 - (b) any related significant findings and recommendations of the Independent Auditors regarding internal controls and procedures for financial reporting, together with management's responses thereto.
- (13) Meet with management and the Independent Auditors to review and discuss the Company's annual audited financial statements and quarterly financial statements prior to their filing, including the Company's disclosures relating to internal control over financial reporting, as well as the Company's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" and any other matters required to be reviewed under applicable legal, regulatory or NYSE requirements and review with management, the internal audit department and the Independent Auditors at the completion of the annual examination:
 - (a) the Company's annual financial statements and related footnotes;
 - (b) the Independent Auditors' audit of the financial statements and report thereon;
 - (c) any significant changes required in the Independent Auditors' audit plan;
 - (d) any difficulties or disputes with management, the internal audit department or the Independent Auditors encountered during the course of the audit and take appropriate steps to resolve such disputes if necessary;
 - (e) any material correcting adjustments that have been identified by the Independent Auditors in accordance with GAAP and applicable laws, rules and regulations;
 - (f) any material off-balance sheet transactions, arrangements, obligations (including contingent obligations), and other relationships of the Company with unconsolidated entities or other persons, that may have a material current or future effect on financial condition, changes in financial condition, results of operations, liquidity, capital expenditures, capital resources, or significant components of revenues or expenses, as well as relevant major legislative and regulatory developments that could materially impact the Company's contingent liabilities and risks; and

- (g) other matters related to the conduct of the audit that are to be communicated to the Committee under generally accepted auditing standards, including under PCAOB Auditing Standard No. 16 (Communications with Audit Committees), as amended, and as may be modified or supplemented relating to the conduct of the audit including the scope and timing of the audit plan, including the Independent Auditors' review of internal control over financial reporting and overall audit strategy.
- (14) Meet with the Independent Auditors and the head of Internal Audit without management present to discuss such issues as the Independent Auditors' evaluation of the effectiveness of the Company's financial management, the cooperation received by the Independent Auditors during the audit, and any other items that either the Independent Auditors or the Committee believes should be addressed.
- (15) Based on the review and discussions with management and the Independent Auditors, determine whether to recommend to the Board that the audited financial statements be included in the Company's Annual Report on Form 10-K for the past fiscal year. Receive such information to be provided by the Independent Auditors for inclusion in the Company's Annual Report on Form 10-K, including audit and non-audit services and related fees. Approve the Audit Committee report to be included in the Company's proxy statement, and receive the information to be provided by the Independent Auditors for inclusion in the proxy statement. The Committee's report to be included in the Company's proxy statement shall comply with the rules of the SEC.
- (16) Inquire of management, the internal audit department and the Independent Auditors about key financial statement risk areas, the Company's processes, guidelines and policies for identifying and assessing such risk areas and the steps the Company has taken to minimize, monitor and control such risk areas. The Committee shall also discuss, review and evaluate the Company's processes, guidelines and policies for identifying and assessing key financial statement risk areas and for formulating and implementing steps to address such risk areas.
- (17) Inquire of management, the internal audit department and the Independent Auditors about significant business risks or exposures, the Company's processes, guidelines and policies for identifying and assessing such risks and exposures and the steps management has taken to minimize, monitor and control such risks and exposures to the Company. The Committee shall also discuss, review and evaluate the Company's processes, guidelines and policies governing the process by which risk assessment and risk management is undertaken.
- (18) Receive and review any disclosure from the Company's Chief Executive Officer and Chief Financial Officer made in connection with the certification of the Company's quarterly and annual reports filed with the SEC of: (a) significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting that are reasonably likely to adversely affect the

Company's ability to record, process, summarize, and report financial data; and (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls.

- (19) Consider the Independent Auditors' reports and judgments brought to the attention of the Audit Committee about the quality and appropriateness of the Company's accounting principles as applied in its financial reporting, significant accounting policies, audit conclusions regarding the reasonableness of significant accounting estimates and any audit adjustments. Also, review and consider information received from the Independent Auditors regarding all critical accounting policies and practices to be used by the Company.
- (20) Review any major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, major issues as to the adequacy of the Company's internal controls, and any special audit steps adopted in light of material control deficiencies.
- (21) Review analyses prepared by management and the Independent 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..
- (22) In consultation with the Independent Auditors and the internal audit department, review the integrity of the Company's internal and external financial reporting processes.
- (23) At least annually, obtain and review a report by the Independent Auditors describing: the Independent Auditors' internal quality-control procedures; any material issues raised by the most recent internal quality-control review, or peer review, of the Independent Auditors, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the Independent Auditors, and any steps taken to deal with any such issues; and (to assess the auditor's independence) all relationships between the Independent Auditors and the Company. The Committee will also review steps taken by the Independent Auditors to address any findings in any of the foregoing reviews. Also, in order to assess auditor independence, the Committee will review at least annually all relationships between the Independent Auditors and the Company.
- (24) Consider and review with management and the internal audit department significant findings during the year by the Independent Auditors and management's responses thereto.
- (25) Review with management, the internal audit department and the Independent Auditors their assessments of the effectiveness and adequacy of the internal

control structure and procedures of the Company for financial reporting (including any annual report on internal controls required in the annual report to stockholders), the resolution of any identified material weaknesses in such internal control structure and procedures and the assessments of such internal control structure and procedures to be included in filings with the SEC or other publicly available documents. Recommend to the Board standards for attestation engagements for any attestation by the Independent Auditors with respect to assessments of such internal control structure and procedures.

- (26) Discuss with management and the Independent Auditors, as appropriate, before public release of the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies, including the type and presentation of information, paying particular attention to any pro forma or adjusted non-GAAP information. Review with a representative of management and the Independent Auditors the financial information contained in the Company's quarterly earnings announcements as well as the Company's guidance concerning its future financial performance prior to public release and any material issues brought to the attention of the Committee by the Independent Auditors regarding the interim financial reports before each is filed with the SEC. Discuss with the Independent Auditors any matters required to be communicated by the Independent Auditors to the Audit Committee or its Chair in connection with the Independent Auditors' review of the interim financial statements of the Company. Review with the Independent Auditors, as appropriate, any audit problems or difficulties and management's response.

- (27) Review and approve the following in connection with the management's and the internal audit department's analysis, documentation, and evaluation of the Company's internal controls:
 - (a) the plan and schedule for performing the analysis and evaluations;
 - (b) the resources to be committed to the project including outside consultants;
 - (c) the Independent Auditors' role in advising the Company on the project;
 - (d) conclusions about the effectiveness of the internal controls, including the ability of management to override internal controls, and actions being taken to correct weaknesses in controls;
 - (e) the Independent Auditors' report on management's evaluation of the Company's internal controls; and
 - (f) the process established to maintain and update the internal control documentation, and to address weaknesses in controls as they may occur.

- (28) Review policies and procedures with respect to Company transactions in which officers or directors have an interest; where appropriate, including when their

review is requested by management, the internal audit department or the Independent Auditors, review policies and procedures with regard to officers' expense accounts and perquisites, including their use of corporate assets and consider the results of any review of these areas by the Independent Auditors. Review all related-party transactions and similar matters to the extent required by the NYSE to be approved by an audit committee or comparable body, and prohibit such a transaction if the Committee determines the transaction to be inconsistent with the interests of the Company and its stockholders. Review with the Independent Auditors their evaluation of the Company's identification of, accounting for, and disclosure of its relationships with related parties as set forth under the standards of the PCAOB.

- (29) Review with corporate compliance officers, and where appropriate the Independent Auditors, the Company's compliance program, any significant issues noted during the implementation of the program and any significant changes recommended in the scope of the program. Review and make recommendations to the Board regarding the code of ethics adopted by the Board for the chief executive officer, senior financial officers, including the principal financial officer and controller or principal accounting officer, or persons performing similar functions. Such code of ethics shall be made publicly available by the Committee as required by applicable laws, rules and regulations and by the NYSE.
- (30) Review with the Company's counsel any legal and regulatory matters brought to the attention of the Audit Committee that may have a material impact on the financial statements. Respond appropriately to any matters reported to the Audit Committee by counsel, including adopting, as necessary, appropriate remedial measures or sanctions, or recommending such action to the Board.
- (31) Establish and oversee procedures for (a) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; and (b) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters. Such procedures shall be communicated to employees and made publicly available as required by applicable laws, rules and regulations and by the NYSE. The Committee shall periodically receive reports, as necessary, regarding the status and treatment of complaints received through the procedures.
- (32) Set clear hiring policies for employees or former employees of the Company's Independent Auditors;
- (33) Report Committee actions to the Board with such recommendations as the Committee may deem appropriate.
- (34) Conduct or authorize investigations into any matters within the Committee's scope of responsibilities.

- (35) Conduct a self-assessment annually of the Committee's performance against the responsibilities and duties as stated in the Committee's Charter, and adjust the Committee's activities as a result of this evaluation.
- (36) Retain, at such times and on such terms as the Committee determines in its sole discretion and at the Company's expense, special legal, accounting or other experts, advisors or consultants to advise and assist it in complying with its responsibilities set forth herein. The Committee shall have the authority to engage independent counsel, accountants, or other experts, advisors or consultants as it deems necessary to carry out its duties. The Committee shall have authority to approve related fees and retention terms. The Company shall provide for appropriate funding, as determined by the Committee, in its capacity as a committee of the Board, for payment of (1) compensation to any Independent Auditors engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company; (2) compensation to any advisors employed by the Committee under Rule 10A-3(b)(4) of the Exchange Act; and (3) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.
- (37) Administer the Company's code of ethics and review and investigate any matters pertaining to the integrity of management or adherence to standards of business conduct as required in the code of ethics.
- (38) Perform such other functions as may be required by applicable laws, rules and regulations and the NYSE, the Company's Certificate of Incorporation and Bylaws, or by the Board.
- (39) Maintain minutes or other records of the Committee's meetings and activities.
- (40) Meet separately, periodically, with management, with the head of Internal Audit and also with the Company's Independent Auditors.
- (41) Form subcommittees and delegate any of its responsibilities to subcommittees as the Committee may deem appropriate; provided that such subcommittees meet the requirements of applicable NYSE, SEC and other rules and any delegate shall report any actions taken by such delegate to the whole Committee at its next regularly scheduled meeting.

The Committee's members are neither employees of the Company nor necessarily accountants or auditors by profession or experts in the fields of accounting, auditing or auditor independence. The Committee's responsibilities do not include procedures or standard setting for accounting, auditing or auditor independence.

The Committee has determined that no member of the Committee may serve on the audit committees of more than three public companies, including the Company, unless (a) the Board determines that such simultaneous service would not impair the member's ability to serve effectively on the Committee and (b) the Company discloses such determination through its website or annual proxy statement.

It is acknowledged that all of the above listed tasks and focus areas may not be relevant to all of the matters and tasks that the Committee may consider and act upon from time to time, and the members of the Committee in their judgment may determine the relevance thereof and the attention such items will receive in any particular context.

Amended and Restated effective April 24, 2026