



Adopted: May 5, 2026

OCTAVE INTELLIGENCE PLC AUDIT COMMITTEE CHARTER

The Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Octave Intelligence plc (together with its direct and indirect subsidiaries the “Company”) shall review this Charter on an annual basis and recommend any changes to the Board for approval.

I. COMPOSITION

The Committee shall be composed of three or more members of the Board who meet the independence and experience requirements of the Nasdaq Stock Market, as applicable, Section 10A(m)(3) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”) and the rules and regulations of the Securities and Exchange Commission (“SEC”), subject in each case to applicable cure periods and exceptions. No member of the Committee shall have participated in the preparation of the financial statements of the Company in the past three years. Each Committee member must be able to read and understand fundamental financial statements, including a company’s balance sheet, income statement and cash flow statement. At least one member of the Committee shall qualify as an “audit committee financial expert” as defined in Item 407(d)(5) of Regulation S-K under the Exchange Act.

The members of the Committee shall be approved by the Board on the recommendation of the Nominating and Governance Committee and may be removed by the Board at any time. The Committee’s chairperson shall be designated by the Board or, if not so designated, the members of the Committee shall elect a chairperson by a vote of the majority of the full Committee. The Committee may form and delegate authority to subcommittees when appropriate.

II. MEETINGS

The Committee shall meet at least four times each fiscal year. Meetings shall be called by the chairperson of the Committee or, if there is no chairperson, by a majority of the members of the Committee. A majority of the members of the Committee shall constitute a quorum, and the act of a majority of the members present and voting at a meeting at which a quorum is present shall be the act of the Committee. Meetings may be held telephonically or by other electronic means to the extent permitted by the Company’s articles of association and applicable law. Committee actions may be taken by unanimous written resolution. Written minutes of the Committee meetings shall be maintained.

The Committee shall meet separately, periodically, with (i) management, (ii) the internal auditor or other personnel responsible for the internal audit function (collectively, the “internal auditor”), and (iii) the independent auditors in separate executive sessions. The independent auditor and the internal auditor may each request that the chairperson of the Committee or, if there is no chairperson, a majority of the members of the Committee call a meeting of the Committee at which the independent auditor or the internal auditor, as applicable, is present.

III. PURPOSE

The Committee shall provide assistance to the Board in fulfilling its responsibilities relating to oversight as set forth below. The Committee shall oversee (i) the integrity of the Company’s financial statements, (ii) engagement, compensation and performance of the independent auditor, as well as the



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independent auditor's qualifications and independence, (iii) the performance of the Company's internal audit function and its system of internal controls, and risk management (iv) compliance with legal and regulatory requirements, (v) oversight of the Company's financial and enterprise risk and (vi) oversight of the Company's plans, practices and policies concerning significant financial matters.

The Company's management is responsible for preparing the Company's financial statements and the independent auditors are responsible for auditing those financial statements. The Committee is responsible for overseeing the conduct of these activities by the Company's management and the independent auditors.

IV. RESPONSIBILITIES

The Committee shall:

1. Review the results of each external audit of the Company's financial statements, including any certification, report, opinion or review rendered by the independent auditor in connection with the financial statements.
2. Review the Company's critical accounting policies and procedures, alternative accounting treatments, and any other matters related to the conduct of the audit that are communicated to the Committee under generally accepted auditing standards and rules of the Securities and Exchange Commission.
3. Review with management and the independent auditors, prior to the filing thereof or public dissemination (whichever is earlier), the Company's annual and interim financial statements (including Management's Discussion and Analysis), and the matters required to be communicated to the Committee under generally accepted auditing standards and rules of the Securities and Exchange Commission.
4. Based on the review under 1, 2 and 3 above, the Committee will advise the Board whether it recommends that the audited financial statements be included in the Company's Annual Report on Form 10-K and prepare any Committee report the Committee deems it advisable or required to be included in the Company's shareholder correspondences, including the proxy statement, in accordance with applicable rules.
5. Appoint the firm to be engaged as the Company's independent auditor, which firm shall report directly to the Committee. The Committee shall be directly responsible for the compensation, retention (including termination) and oversight of the independent auditor, including the resolution of disagreements between management and the independent auditor regarding financial reporting, and any other registered public accounting firm or statutory auditor engaged 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 the independent auditor and each such other registered public accounting firm or statutory auditor must report directly to the Committee. The Committee shall have the sole authority to preapprove all audit engagement fees and terms.
6. Review and discuss the types of information to be disclosed and the types of presentations to be made in connection with earnings releases and financial



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- information and earnings guidance provided to analysts and ratings agencies, including the use of pro forma, adjusted or non-GAAP information. Such discussions may be general (consisting of discussing the types of information to be disclosed and the types of presentations to be made), and each earnings release or each instance in which the Company provides earnings guidance need not be discussed in advance.
7. At least annually, evaluate the independent auditor's performance, and periodically review separately with each of management, the Company's independent auditor and the internal audit group, as applicable, any audit problems or difficulties and management's response.
 8. Receive the written disclosures and the letter from the independent auditor required by the applicable requirements of the Public Company Accounting Oversight Board (the "PCAOB") regarding the independent auditor's communications with the Committee concerning independence. The Committee shall discuss with the auditor the auditor's independence, including the scope of all relationships between the auditor and the Company and their impact or potential impact on the auditor's independence and objectivity, and take appropriate action to satisfy itself of the auditor's independence.
 9. With respect to the Company's independent auditor, confirm that the "lead partner," the "concurring partner" and the other "audit partner" rotation requirements under the listing standards and rules of the national securities exchange on which the Company's shares are listed and the Securities and Exchange Commission, including Regulation S-X have been complied with.
 10. At least annually, review reports by the independent auditor describing the auditor's internal quality control procedures, and material issues raised by its most recent internal quality control review, peer review, or PCAOB review or inspection, or by any inquiry or investigation by governmental or professional authorities within the preceding five years and any steps taken to deal with any such issues.
 11. Pre-approve all audit- and non-audit engagements and fees with the independent auditor, either through express prior review and pre-approval or through the adoption of policies and procedures for engaging the independent auditor to perform services other than audit, review and attest services, unless such service falls within available exceptions under the rules of the Securities and Exchange Commission. Between regularly scheduled meetings of the Committee, the chairperson of the Committee may pre-approve the terms and fees of non-audit engagements with the independent auditor. Any such pre-approvals by the chairperson of the Committee will be presented to the full Committee at its next regularly scheduled meeting. Review disclosures made in filings with the Securities and Exchange Commission relating to such pre-approvals.
 12. Review reports of the independent auditor and the internal auditor related to the adequacy of the Company's internal controls, including any management letters and management's responses to recommendations made by the independent auditor or the internal auditor, disclosure processes and its procedures designed to ensure compliance with laws and regulations, and any special audit steps adopted in light of material control deficiencies.



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13. Consider and review, in consultation with the independent auditor and the internal auditor, the scope and plan of forthcoming external and internal audits, the involvement of the internal auditors in the audit examination, the independent auditor's responsibility under generally accepted auditing standards and the responsibilities, budget, audit plan, activities, organizational structure and staffing of the internal audit function as needed.
14. Receive reports from the internal auditor on the status of significant findings and recommendations, and management's responses.
15. Review on an annual basis the performance of the internal audit function.
16. Review (a) the internal control report prepared by management, including management's assessment of the effectiveness of the Company's internal control over financial reporting and (b) the Company's independent auditor's attestation, and report, on the assessment made by management, in each case, as and when required by Section 404 of the Sarbanes-Oxley Act of 2002. Discuss with management, the internal auditor and the independent auditor any changes in internal control over financial reporting disclosed or considered for disclosure in the Company's periodic filings with the Securities and Exchange Commission.
17. Review with management and the Company's independent auditor any reports or disclosure submitted by management to the Committee as contemplated by the certifications required under Section 302 of the Sarbanes-Oxley Act of 2002.
18. Review and discuss, with management as appropriate, the Company's major enterprise and financial risk exposures, risk assessment and risk management policies, including risk exposures, policies relating to environmental, social and governance matters, artificial intelligence ("AI"), and sustainability reporting except as assigned to other committees of the Board or retained by the Board.
19. Oversee and review the Company's cybersecurity, information technology security, data privacy frameworks, and AI Governance, including reviewing the adequacy and effectiveness of relevant policies, procedures, controls, and processes for assessing and mitigating cybersecurity, data protection, and AI risks.
20. Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.
21. Review material legal and compliance matters involving the Company, including the implementation and effectiveness of the Company's integrity and compliance program and related matters, periodically with the Company's Chief Legal Officer and VP, Head of Compliance, it being understood that each such individual has express authority to communicate personally with the chairperson of the Committee about any such matter as appropriate.
22. Review and discuss the Company's significant financial matters, including its financial



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condition, liquidity, funding needs and tax strategy.

23. Review and discuss the Company's hedging policies and practices to manage risk and volatility, including without limitation annual review and approval of the Company's election of the end-user exception to mandatory clearing of certain swap transactions.
24. Report regularly to the Board.
25. Undertake an annual performance evaluation of the activities of the Committee.
26. Perform any other activities consistent with this Charter, the Company's articles of association, as required under the national securities exchange on which the Company's shares are listed, the Securities and Exchange Commission or any other applicable regulatory requirements or as the Committee or the Board otherwise deems necessary or appropriate.

In fulfilling its duties and responsibilities hereunder, the Committee will be entitled to rely reasonably on (a) the integrity of those persons within the Company and the professionals and experts (such as the Company's independent auditor) from whom it receives information, (b) the accuracy of the financial and other information provided to the Committee by such persons and (c) representations made by the Company's independent auditor as to any services provided by such firm to the Company.

V. RESOURCES

The Committee shall have the authority to retain or terminate, at its sole discretion, independent legal, accounting and other advisors, consultants or professionals (collectively, "Advisors") to assist the Committee in its responsibilities and shall be directly responsible for overseeing the work of such Advisors. The chairperson of the Committee, at the request of any member of the Committee, may request any officer, employee or advisor of the Company or the Company's independent auditor to attend a meeting of the Committee or otherwise respond to Committee requests.

The Committee shall have the sole authority to determine the terms of engagement and the extent of funding necessary (and which shall be provided by the Company) for payment of: (a) compensation to the Company's independent auditor engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, (b) any compensation to any Advisors retained to advise the Committee and (c) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.