INTELLIGENT PROTECTION MANAGEMENT CORP.

AUDIT COMMITTEE CHARTER

1. **Purpose**.

The Audit Committee (the "Committee") is appointed by the Board of Directors (the "Board") of Intelligent Protection Management Corp. (the "Company") to oversee the accounting and financial reporting processes of the Company and the audits of the Company's financial statements. In that regard, the Committee assists the Board in monitoring (i) the quality and integrity of the financial statements of the Company, (ii) the independent accountants' qualifications and independence, (iii) the performance of the Company's internal audit function and independent accountants and (iv) compliance with legal and regulatory requirements. The Committee shall prepare the report required by the rules of the U.S. Securities and Exchange Commission (the "SEC") to be included in the Company's annual proxy statement. The Committee should also conduct an annual evaluation, in such manner as the Committee deems appropriate, of the performance of its duties under this charter and should report the results of the evaluation to the Board, as it deems necessary.

In performing its duties, the Committee should seek to maintain an effective working relationship with the Board, the independent accountants, the internal auditors and management of the Company. The Committee shall perform such other functions as the Board may from time to time assign to the Committee.

While the Committee has the responsibilities and powers set forth in this charter, it is not the duty of the Committee to plan or conduct audits or to determine whether the Company's financial statements are complete and accurate and are in accordance with generally accepted accounting principles ("GAAP"). This is the responsibility of management and the independent accountants. The Committee must rely on (i) management for the preparation and accuracy of the Company's financial statements, (ii) management for establishing internal controls and procedures to ensure the Company's compliance with accounting standards, financial reporting procedures and applicable laws and regulations and (iii) the Company's independent auditors for an unbiased, diligent audit or review, as applicable, of the Company's financial statements and the effectiveness of the Company's internal controls. The members of the Committee are not employees of the Company and are not responsible for conducting the audit or performing other accounting procedures.

The Committee shall exercise its business judgment in carrying out the responsibilities described in this charter in a manner that the Committee members reasonably believe to be in the best interests of the Company and its stockholders. No provision of this charter, however, is intended to create any right in favor of any third party, including any stockholder, officer, director or employee of the Company or any subsidiary thereof, in the event of a failure to comply with any provision of this charter. Nothing contained in this charter is intended to expand applicable standards of liability under statutory or regulatory requirements for the directors of the Company or members of the Committee. The purposes and responsibilities outlined in this charter are meant to serve as guidelines rather than as inflexible rules and the Committee is encouraged to adopt such

additional procedures and standards as it deems necessary from time to time to fulfill its responsibilities provided that such procedures are consistent with the Company's certificate of incorporation, amended and restated bylaws and any applicable law.

2. **Committee Membership**.

2.1 Appointment. Committee members shall be appointed by the Board and may be removed by the Board with or without cause, in its discretion. Vacancies in the Committee shall be filled by action of the Board. The Chairperson of the Committee may be designated by a vote of the Board. If a Chairperson is not so designated, the members of the Committee shall select a Chairperson by majority vote of the Committee.

2.2 Term. Each of the directors serving on the Committee shall serve until his or her successor has been duly elected and qualified or his or her death, resignation or removal, if earlier.

2.3 Qualifications and Number.

2.3.1 The members of the Committee shall be designated by the Board. All members of the Committee shall meet the requirements of the SEC (the "SEC Rules"), the Rules of The Nasdaq Stock Market LLC (the "Nasdaq Rules") and the Sarbanes-Oxley Act of 2002 (the "Sarbanes-Oxley Act").

2.3.2 The Committee shall be comprised of a number of members as determined by the Board, provided that in no case shall the Committee have fewer than three members. All members of the Committee shall be "independent directors," as such term is defined in the Nasdaq Rules, the SEC Rules and the Sarbanes-Oxley Act.

2.3.3 All members of the Committee shall have a working familiarity with basic finance and accounting practices and be able to read and understand fundamental financial statements, including the Company's balance sheet, statement of earnings and statement of cash flow. Committee members may enhance their familiarity with finance and accounting by participating in educational programs conducted by the Company or an outside consultant. The Committee should endeavor to ensure that at least one member of the Committee qualifies as an "audit committee financial expert" as defined by SEC rules.

2.3.4 No member of the Committee shall have participated in the preparation of the financial statements of the Company or any of its subsidiaries in the past three years.

3. **Meetings and Procedures**.

3.1 As part of its responsibility to foster free and open communication, the Committee should meet periodically with members of management and the independent accountants in executive sessions to discuss any matters that the Committee or any of these groups believe should be discussed privately, as the Committee deems necessary to assist in carrying out its duties and responsibilities.

3.2 The Committee should meet with the independent accountants and management to review the Company's financial statements prior to their public release consistent with the provisions set forth below in Section 4.

3.3 The Committee shall meet separately with management and the Company's independent accountants to discuss, among other things, the appropriateness of the Company's accounting policies as the Committee deems necessary to assist in carrying out its duties and responsibilities.

3.4 The Committee may also meet from time to time with the Company's investment bankers, investor relations professionals and financial analysts who follow the Company.

4. **Committee Responsibilities and Duties**.

The duties and responsibilities of the Committee set forth below are intended to serve as guidelines and best practices. The Committee may, given the circumstances, deviate from such duties and responsibilities as it deems appropriate. The Committee shall have the following primary duties and responsibilities, and may perform any other activities consistent with this charter, the Company's bylaws and governing law as the Committee or the Board may deem appropriate or necessary:

4.1 Oversight of the Financial Reporting Processes.

4.1.1 In consultation with the independent accountants and the internal auditors, review the quality and integrity of the organization's financial reporting processes, both internal and external.

4.1.2 Review and approve all related party transactions of the Company and its subsidiaries as defined by the SEC Rules and in accordance with applicable auditing standards, including (i) transactions involving potential conflicts of interest with corporate officers and directors, (ii) transactions involving any immediate family members of any corporate officers and directors and (iii) any other related party transactions.

4.1.3 Consider the independent accountants' judgments about the quality and appropriateness of the Company's accounting principles as applied in its financial reporting. Consider alternative accounting principles and estimates.

4.1.4 Annually review major issues regarding the Company's auditing and accounting principles and practices and its presentation of financial statements.

4.1.5 Meet with management, the internal auditors, the controller and the independent accountants in separate executive sessions as the Committee deems necessary to assist in carrying out its duties and responsibilities.

4.1.6 Review all major analyses prepared by management and the independent accountants of significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including any analysis of the effect of

alternative GAAP methods on the Company's financial statements and a description of any transactions as to which management obtained under applicable auditing standards.

4.1.7 Review with management and the independent accountants the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the Company's financial statements.

4.1.8 Review disclosures made to the Committee by the Company's Chief Executive Officer and Chief Financial Officer during their certification process for the Form 10-K and Form 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving management or other employees who have a significant role in the Company's internal controls.

4.1.9 Review and discuss with the independent auditors any matters required to be discussed by applicable auditing standards.

4.2 Review of Documents and Reports.

4.2.1 Review and discuss with management and the independent accountants the Company's annual audited financial statements and quarterly financial statements and related footnotes (including disclosures under the section entitled "Management's Discussion and Analysis of Financial Condition and Results of Operation") and any certification, report, opinion or review rendered by the independent accountants, considering, as appropriate, whether the information contained in these documents is consistent with the information contained in the financial statements and whether the independent accountants and legal counsel are satisfied with the disclosure and content of such documents. These discussions shall include, as the Committee deems necessary, consideration of the quality of the Company's accounting principles as applied in its financial reporting, including review of audit adjustments (whether or not recorded) and any such other inquires as may be appropriate. The review should include, as the Committee deems necessary, separate discussions with management and with the independent auditors of significant issues and disagreements, if any, regarding accounting principles, practices and judgments, any difficulties encountered during the course of the audit, including any restrictions on the scope of work or access to required information and the effect on using different accounting principles, practices and judgments. Based on the review, the Committee shall make its recommendation to the Board as to the inclusion of the Company's audited consolidated financial statements in the Company's annual report on Form 10-K.

4.2.2 Review and discuss with management and the independent accountants earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies prior to releasing such information.

4.2.3 Review with management and the independent accountants any correspondence with regulators or government agencies and any employee complaints or published reports that raise issues regarding the Company's financial statements or accounting policies.

4.2.4 Prepare the report as required by the SEC Rules to be included in the

Company's annual proxy statement.

4.2.5 Submit the minutes of all meetings of the Committee to the Company's Secretary.

4.2.6 Review any restatements of financial statements that have occurred or were recommended. Review the restatements made by other clients of the independent accountants.

4.3 Independent Accountant Matters.

4.3.1 Interview, select and retain the Company's independent accountants, considering the accounting firm's independence and effectiveness, and approve the engagement fees and other compensation to be paid to the independent accountants. The Committee shall have the exclusive authority to retain the Company's independent accountants. Meet with the independent accountants and the Company's financial management to review the scope of the proposed external audit for the current year.

4.3.2 Approve, in advance of the work being performed, the scope of all audit, tax and permissible non-audit services of the independent accountants and discuss planning and staffing of the audit, such as (i) the auditor's responsibilities under generally accepted auditing standards and the responsibilities of management in the audit process, (ii) the overall strategy, (iii) timing of the audit, significant risks identified during the auditor's risk assessment procedures and (v) process for reporting significant findings of the audit.

4.3.3 On an annual basis, the Committee should evaluate the independent accountants' qualifications, performance and independence. To assist in this undertaking, the Committee may require, as necessary, the independent accountants to submit a report (which report shall be reviewed by the Committee) describing (i) the independent accountants' internal quality-control procedures, (ii) any material issues raised by the most recent internal quality-control review, or peer review, of the accounting firm or by any inquiry or investigations by governmental or professional authorities (within the preceding five years) respecting one or more independent audits carried out by the independent accountants, and any steps taken to deal with any such issues and (iii) all relationships the independent accountants have with the Company, its subsidiaries (if any) and relevant third parties in order to determine the impact, if any, of such relationships on the independent accountants' independence. In making its determination, the Committee may consider not only auditing and other traditional accounting functions performed by the independent accountants, but also non-audit services performed or proposed to be performed. The Committee may also consider whether the provision of any of these non-audit services is compatible with the independence standards under the guidelines of the SEC and other applicable authorities (including, possibly, the Public Company Accounting Oversight Board) and should approve in advance any non-audit services to be provided by the independent accountants.

4.3.4 The Committee should ensure the regular rotation of the lead audit partner and audit review partner as required by law and should consider whether there should be a periodic rotation of the Company's independent accountants.

4.3.5 Review the performance of the independent accountants and terminate the independent accountants when circumstances warrant. The Committee shall have the exclusive authority to discharge the independent accountants.

4.3.6 Establish and periodically review hiring policies for employees or former employees of the independent accountants.

4.3.7 Review with the independent accountants any problems or difficulties the auditors may have encountered and any "management" or "internal control" letter provided by the independent accountants and the Company's response to that letter. Such review should include:

i. any difficulties encountered in the course of the audit work, including any restrictions on the scope of activities or access to required information;

ii. any significant disagreements with management, management's response to such disagreements and resolutions of any disagreements between the management and the Company's auditors;

iii. any accounting adjustments that were proposed by the independent accountants that were not agreed to by the Company;

iv. communications between the independent accountants and its national office regarding any issues on which it was consulted by the audit team and matters of audit quality and consistency; and

v. any changes required in the planned scope of the internal audit.

4.3.8 Obtain from the independent accountants in connection with any audit of the annual audited financial statements a timely report describing (i) alternative treatments of financial information within the parameters of GAAP, the ramifications of the use of such alternative treatments and the treatment preferred by the independent accountants, (ii) critical accounting policies and practices to be used in preparing the audit report and (iii) other material written communications between the independent accountants and management, and discuss the matters contained in such report with the independent auditors.

4.3.9 Periodically consult with the independent accountants out of the presence of management about internal controls and the fullness and accuracy of the organization's financial statements.

4.3.10 Keep the Company's independent auditors informed of the Committee's understanding of the Company's relationships and transactions with related parties that are significant to the company. Review and discuss with the independent auditors the auditor's evaluation of the Company's identification of, accounting for and disclosure of its relationships and transactions with related parties, including any significant matters arising from the audit regarding the Company's relationship with related parties.

4.3.11 Oversee the relationship with the independent accountants by discussing

with the independent accountants the nature and rigor of the audit process, receiving and reviewing audit reports and ensuring that the independent accountants have full access to the Committee (and the Board) to report on any and all appropriate matters.

4.3.12 Advise the independent accountants that they are expected to provide the Committee with a timely analysis of significant issues and practices relating to accounting principles and policies, financial reporting and internal control over financial reporting.

4.4 Oversight of Internal Audit Control Matters.

4.4.1 Establish regular and separate systems of reporting to the Committee by each of management, the independent accountants and the internal auditors regarding any significant judgments made in management's preparation of the financial statements and the view of each as to the appropriateness of such judgments.

4.4.2 Following completion of the annual external audit, review separately with each of management, the independent accountants and the internal auditors any significant difficulties encountered during the course of the audit, including any restrictions on the scope of work or access to required information.

4.4.3 Review with the independent accountants, the internal auditors and management the extent to which changes or improvements in financial or accounting practices have been implemented. This review should be conducted at an appropriate time subsequent to implementation of changes or improvements, as decided by the Committee.

4.4.4 Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

4.4.5 Periodically discuss, as necessary, with the Chief Executive Officer, Chief Financial Officer and the independent auditors (i) the effectiveness and adequacy of the Company's system of internal controls and any significant deficiencies in the design or operation of the internal controls that could adversely affect the Company's ability to record, process, summarize and report financial data and (ii) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls.

4.4.6 Oversee officers, directors and persons acting under the Committee's direction with the goal of preventing them from fraudulently influencing, coercing, manipulating or misleading the independent accountants for purposes of rendering the Company's financial statements materially misleading.

4.5 Other Matters.

4.5.1 Monitor compliance with the Company's Code of Business Conduct and Ethics and investigate all reported complaints and allegations concerning violations of such code.

4.5.2 Discharge any other duties or responsibilities delegated to the Committee by the Board, as appropriate.

5. **Delegation of Duties and Committee Resources**.

The Committee shall have the resources and authority appropriate to discharge its duties and responsibilities, including the authority to select, retain, terminate and approve the fees and retention terms of counsel or other experts or consultants, as it deems appropriate without seeking approval of the Board or management. The expense of retaining such counsel, experts or consultants shall be borne by the Company. Ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties shall also be borne by the Company.

In fulfilling its responsibilities, the Committee shall be entitled to delegate any of its responsibilities to a subcommittee of the Committee, to the extent consistent with the Company's certificate of incorporation, amended and restated bylaws and applicable law and the requirements of the Nasdaq Rules.

6. **Amendment and Annual Review**.

This charter may be amended from time to time by the Board and any amendment must be disclosed as required by, and in accordance with, applicable laws, rules and regulations. The Committee should review this charter at least annually and recommend any proposed changes to the Board for approval. In addition, the Committee should conduct evaluations from time to time, as it deems appropriate, of the performance of its duties under the charter and should present such results of the evaluation to the Board, as necessary.

Adopted as of March 2025