

SILEXION THERAPEUTICS CORP AUDIT COMMITTEE CHARTER

The Board of Directors (the “**Board**”) of Biomotion Sciences, an exempted company under the laws of the Cayman Islands (the “**Company**”), has constituted and established an Audit Committee (the “**Committee**”) for the purposes, and with the composition, responsibilities and duties, that are described in this Audit Committee Charter (this “**Charter**”).

A. Purpose

The purpose of the Committee is to assist the Board in its oversight of (i) the selection, retention, independence, qualifications, and performance of the Company’s external, independent auditor, (ii) the integrity of the Company’s financial statements and other published financial information, (iii) the accounting and the performance of the Company’s financial reporting process and the audits of the financial statements of the Company, and (iv) the Company’s compliance with ethical, legal and regulatory requirements and corporate policies and controls. The purposes and provisions specified in this Charter are meant to serve as guidelines, and the Committee is delegated the authority to adopt such additional procedures and standards as it deems necessary from time to time to fulfill its responsibilities. Unless otherwise prescribed in this Charter, the rules and procedures applicable to the operation of the Board shall apply to the operation of the Committee with any necessary changes. Nothing herein is intended to expand applicable standards of liability under the laws of the Cayman Islands or U.S. federal law for directors of a company.

The Committee relies on the expertise and knowledge of management and the Company’s external, independent auditor in carrying out its oversight responsibilities. Management of the Company is responsible for determining that the Company’s financial statements are complete, accurate and in accordance with generally accepted accounting principles. The independent auditor is responsible for auditing the Company’s financial statements.

It is not the duty of the Committee to plan or conduct audits, to determine that the financial statements are complete and accurate and in accordance with generally accepted accounting principles, to conduct investigations, or to assure compliance with laws and regulations or the Company’s standards of business conduct, codes of ethics, internal policies, procedures and controls.

B. Membership

The membership of the Committee shall be comprised of three or more members of the Board, all of whom shall satisfy the independence requirements of the listing rules of the Nasdaq Stock Market LLC (“**Nasdaq**” and the “**Nasdaq Listing Rules**”, respectively) and additional independence rules for members of the Committee adopted by the Securities and Exchange Commission (the “**SEC**”), subject to any available exceptions, and shall furthermore meet all other eligibility requirements of applicable laws.

All of the members of the Committee shall be financially literate, meaning that they shall be able to read and understand financial statements or become able to do so within a reasonable time after appointment, as determined by the Board in its business judgment. No member of the Committee shall have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years. At least one member of the Committee shall be an “audit committee financial expert” under the rules of the SEC and shall be financially sophisticated in accordance with the criteria promulgated under the Nasdaq Listing Rules, as determined by the Board in its business judgment. The “audit committee financial expert” shall have such past employment experience in finance or accounting, requisite professional certification in accounting or any other comparable experience

or background that results in the individual's financial sophistication, including service as a Chief Executive Officer, Chief Financial Officer, or other senior officer with financial oversight responsibilities or otherwise satisfy standards for financial expertise required for audit committees of companies listed on the Nasdaq.

The Committee's members shall be appointed by, and serve at the discretion of, the Board. Members shall serve until their successors are duly designated and qualified. Any member of the Committee may be removed at any time, with or without cause, by the Board. Subject to applicable law, any vacancy on the Committee occurring for any cause whatsoever may be filled by the Board.

The Committee's chairperson shall be designated by a majority vote of the full Committee membership, unless otherwise designated by the Board. A majority of the members of the Committee present or represented shall constitute a quorum for the transaction of business and the act of a majority of those present or represented at any meeting at which there is a quorum shall be the act of the Committee.

The Committee may delegate its authority to subcommittees established from time to time by the Committee, which subcommittees shall consist of one or more members of the Committee and shall report to the Committee.

C. Meetings

The Committee shall meet at least once every fiscal quarter or more frequently as circumstances require. The Committee may ask members of management or others to attend all or a portion of the meetings and provide pertinent information, as necessary, and may exclude from all or a portion of its meetings any person it deems appropriate in order to carry out its responsibilities. The Committee shall meet separately, periodically, with management, with the internal auditor (if any), and with the independent auditor. It is the responsibility of the Committee to maintain free and open communication among the Committee, the independent auditor, and management of the Company. The Committee may also act in a unanimous written consent in lieu of a meeting of the then-serving members of the Committee, in accordance with applicable law and the Company's Articles of Association.

The Company's independent auditor shall be provided with notice of meetings in which a matter related to the audit of the financial statements of the Company is to be discussed, and shall be entitled to attend such meetings, subject to a determination by the Committee to exclude it from all or any part of the meeting to the extent permitted under applicable law.

The Committee shall have the power to retain, without Board approval and at the Company's expense, and terminate the services of, as it deems appropriate, independent counsel, experts or advisors to assist the Committee in connection with its responsibilities, and shall have the sole authority to approve such firms' fees and other retention terms.

The Committee shall have the ability to require any officer, employee or service provider of the Company to meet with the Committee or any persons engaged by the Committee, as part of the Committee's authority to conduct or authorize investigate into any matters within the scope of its responsibilities.

The Committee will maintain written minutes of its meetings and copies of its actions by written consent, and will cause such minutes and copies of written consents to be filed with the minutes of the meetings of the Board.

D. Responsibilities

1. *Management of the Independent Auditor.* The independent auditor and any other registered public accounting firm engaged by the Company shall report directly to the Committee. The Committee shall advise the general meeting of shareholders of the Company on the retention of, and, if appropriate, advise the general meeting of shareholders of the Company on the termination of, the Company's independent auditor. In rendering its advice and otherwise as it deems necessary, the Committee shall:

a. (i) obtain and review a written report by the independent auditor describing (a) the firm's internal quality-control procedures; and (b) any material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting any independent audit carried out by the firm, and any steps taken to deal with any such issues, and (ii) review the independent auditor's work throughout the year, including obtaining the opinions of management;

b. receive written statements from the independent auditor delineating all relationships between the independent auditor and the Company, discuss with the independent auditor any disclosed relationships or services that may impact the objectivity and independence of the independent auditor, and recommend any appropriate actions to be taken, in order that the Committee can satisfy itself of the auditor's independence; and

c. review the independent auditor's written submission to the Company of annual fees billed.

2. *Approving Audit and Non-Audit Engagements.*

- a. The Committee shall generally pre-approve, and specifically pre-approve where applicable, all audit, audit-related, tax and non-prohibited audit services, as described in **Appendix A**, and related fees and terms, to be provided to the Company by the independent auditor under applicable law and regulations (the "Auditing Services"). Furthermore, unless a type of Auditing Services has received a general pre-approval, it will require specific pre-approval by the Committee or its Chairperson, provided that the Chairperson reports any specific pre-approval to the Committee at its next scheduled meeting. The Committee may not under any circumstances engage the independent auditor to provide any service that is prohibited by applicable law. A list of prohibited non-audit services is set forth in **Appendix A**. In the event of any question as to whether a service is a prohibited non-audit service, there shall be a presumption that the service is prohibited.
- b. The Committee may consider the views of management with respect to the determination of whether to grant specific pre-approval of an Auditing Service; however, such decision may not be delegated to management.
- c. The Committee will annually review and pre-approve the Auditing Services listed in **Appendix A** that may be provided by the independent auditor. The Committee will add or subtract to the list of general pre-approved Auditing Services from time to time, based on subsequent determinations. The Committee shall consider whether such Auditing Services are consistent with applicable rules and guidance of the SEC and the Public Company Accounting Oversight Board ("PCAOB") regarding auditor independence.

3. *Financial Reporting.*

a. The Committee shall review with the independent auditor: (i) the scope and results of its annual audit of the Company's financial statements; (ii) any problems or difficulties that the auditor encountered in the course of the audit work, and management's response; and (iii) any questions, comments or suggestions that the auditor may have relating to the internal controls, and accounting practices and procedures, of the Company.

b. The Committee shall periodically review and discuss with management and the independent auditor significant accounting and reporting issues, including financial reporting pronouncements and proposals, and understand their impact on the Company's financial statements.

c. The Committee shall review with management and the independent auditor the annual and quarterly financial statements of the Company, including: the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations"; any material changes in accounting principles or practices used in preparing the financial statements prior to the filing with the SEC of an annual report on Form 10-K (or, if applicable, Form 20-F), or quarterly report on Form 10-Q, if applicable; and the items required by Statement on Auditing Standards 61, as in effect at that time, in the case of the annual financial statements (including any difficulties encountered in the course of the audit effort, restrictions on the scope of procedures or access to requested information, and any significant disagreements with management), and Statement of Auditing Standards 100, as in effect at that time, in the case of the quarterly financial statements.

d. The Committee shall discuss with management generally the types of financial information (including earnings guidance) to be disclosed in earnings press releases and earnings calls, as well as to analysts and rating agencies.

e. The Committee shall receive periodic reports from the independent auditor regarding:

- (1) critical accounting policies and practices;
- (2) all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management of the Company, ramifications of the use of alternative disclosures and treatments, and the treatment preferred by the independent auditor; and
- (3) other material written communications between the independent auditor and management, including any management letter or schedule of adjusted differences.

f. The Committee shall cause to be prepared and review a report to the Company's shareholders for inclusion in the Company's proxy statement to the extent required by the rules of the SEC.

4. *Internal Accounting and Financial Controls.*

- a. The Committee shall review with management and the independent auditor the Company's policies and procedures related to the scope, design, adequacy, and effectiveness of internal control over financial reporting and the Company's disclosure controls and procedures. The Committee shall periodically review and discuss with management and the independent auditor material accounting and reporting issues that may affect the quality or integrity of the Company's financial statements, including financial reporting pronouncements and proposals.
- b. The Committee shall determine whether internal accounting and financial control improvement recommendations made by the independent auditor have been appropriately implemented in a timely manner by management.

Internal Auditor:

- (A) The Committee shall oversee and make recommendations with respect to the retention and removal of the internal auditor (if any) and its engagement fees and terms.
- (B) The Committee shall review and approve the audit plan of the Company's internal auditor (if any), including any periodic amendments thereto and discuss with that team the adequacy and effectiveness of the Company's scope, staffing, and general audit approach. The Committee shall review the internal auditor's performance relative to its plan.
- (C) The Committee shall periodically review, with the internal auditor (if any), any significant difficulties, disagreements with management, or scope restrictions encountered in the course of the internal auditor's work.

5. *Other Duties and Responsibilities.*

- a. *Related Party Transactions.* The Committee is responsible for reviewing and approving related party transactions in accordance with the Nasdaq Listing Rules. To the extent the Company establishes a Related Party Transactions Policy (if the Company is required to adopt, or otherwise voluntarily adopts, such a policy), the Committee shall periodically review and approve any amendments to such a Related Party Transactions Policy. Such policy, and any amendments thereto, shall consider such disclosure items as are required by Item 404 of the SEC's Regulation S-K.
- b. *Complaint Procedures:* The Committee shall establish procedures for (i) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters, and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
- c. *Risk Assessment and Risk Management.* The Committee shall review with management and the independent auditor (i) the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures, and (ii) the processes followed for assessment of internal controls under Section 404 of the Sarbanes-Oxley Act of 2002.
- d. *Independent Auditor Partner Rotation.* The Committee shall oversee the rotation of the independent auditor as required by law.
- e. *Hiring of Independent Auditor Employees.* The Committee shall establish policies for hiring employees or former employees of the independent auditor in accordance with applicable law and regulations.
- f. *Review of this Charter.* The Committee shall periodically review and reassess the adequacy of this Charter and recommend any proposed changes to the Board for consideration and approval.
- g. *Committee Self-Evaluation.* The Committee shall conduct an annual self-performance evaluation of the Committee.
- h. *General Authority.* The Committee shall perform such other activities and functions as are required by applicable law, Nasdaq rules or provisions in the Company's Articles of Association, or as are otherwise necessary and advisable, in its or the Board's discretion, for the efficient discharge of its duties.

6. *Legal Compliance.*

- a. The Committee shall review and monitor, as appropriate, (i) litigation or other legal matters that could have a significant impact on the Company's business or financial results, and (ii) findings of any examination by regulatory authorities or agencies, in the areas of securities compliance, accounting or tax. The Committee shall be fully entitled to rely on reports that it receives and shall be under no obligation to conduct any independent investigation or verification.
- b. The Committee shall receive reports of suspected business or financial statement irregularities and legal compliance issues through periodic and, when appropriate, immediate reporting by members of the Company's management, legal counsel or the independent auditor. In the event that the Committee is informed of any irregularities, it will suggest to the Board remedial courses of action. The Committee shall be fully entitled to rely on reports that it receives and shall be under no obligation to conduct any independent investigation or verification.

E. Reporting

1. The Committee will apprise the Board regularly of significant developments in the course of performing the above responsibilities and duties. Without derogating from the aforesaid, the Committee shall submit any recommendation or resolution which is subject to Board approval a reasonable time prior to the contemplated Board meeting.

Adopted effective as of: August 15, 2024

Appendix A
Pre-Approval Policy

[see separate policy]