

DAVION HEALTHCARE PLC

AUDIT COMMITTEE CHARTER

I. Purpose

The Audit Committee (the “Committee”) is established by the Board of Directors (the “Board”) of Davion Healthcare Plc (the “Company”) to:

- Oversee the integrity of the Company’s financial statements and reporting processes;
- Monitor compliance with applicable legal, regulatory, and NASDAQ requirements;
- Oversee the qualifications, independence, and performance of the Company’s independent auditor;
- Supervise the Company’s internal control systems and procedures for financial reporting;
- Establish and oversee procedures for confidential and anonymous reporting of concerns regarding accounting, internal controls, auditing, and ethical matters;
- Oversee the Company’s enterprise risk management framework, including cybersecurity, data privacy, and compliance risks; and
- Report regularly to the Board on the Committee’s activities, findings, and recommendations.

II. Membership

1. The Committee shall consist of three independent directors, each meeting the independence and financial literacy requirements of the U.S. Securities and Exchange Commission (“SEC”) and NASDAQ Listing Rules.
2. At least one member shall be a certified public accountant (CPA) or otherwise qualify as an “audit committee financial expert” under applicable SEC regulations.
3. Committee members shall be appointed and removed by the Board.

III. Authority

The Committee shall have full authority to:

- Appoint, compensate, retain, oversee, and terminate the Company’s independent registered public accounting firm (the “auditor”), who shall report directly to the Committee;
- Approve all audit engagement fees and terms;
- Pre-approve all non-audit services performed by the auditor;
- Conduct or authorize investigations into matters within the Committee’s scope of responsibility;
- Engage independent counsel, advisors, and other professionals as it deems necessary;
- Access all Company books, records, and personnel relevant to its duties.

IV. Responsibilities

Financial Reporting and Controls

- Review annual and interim financial statements, management's discussion and analysis, and audit results.
- Monitor the effectiveness of internal control over financial reporting and disclosure controls.
- Review significant accounting and financial reporting issues, including complex or unusual transactions.

Independent Auditor

- Evaluate the auditor's qualifications, performance, and independence.
- Review audit plans, results, and significant findings.
- Ensure auditor rotation in accordance with applicable laws and regulations.

Whistleblower Procedures

- Establish and oversee procedures for the confidential and anonymous submission of complaints by employees and third parties regarding accounting, auditing, internal control, or ethical concerns.
- Ensure that all complaints are logged, investigated, and resolved appropriately.
- Monitor protection of whistleblowers against retaliation.

Risk Management

- Oversee enterprise risk management processes, including risks relating to cybersecurity, data privacy, regulatory compliance, and financial exposures.
- Review policies and practices for detecting and preventing fraud.

Legal and Regulatory Compliance

- Monitor compliance with applicable legal and regulatory requirements.
- Oversee compliance with the Company's Code of Business Conduct and Ethics as it relates to financial reporting and controls.

Board Reporting

- Report to the Board on the Committee's activities, findings, and recommendations at every meeting of the Board.
- Provide an annual performance evaluation of the Committee to the Board.

V. Meetings

- The Committee shall meet at least four times annually and more frequently as circumstances require.
- Meetings may be held in person, telephonically, or electronically.
- The Committee shall meet separately, at least annually, with the Company's management and the independent auditor without other management present.

VI. Procedures

- A majority of members shall constitute a quorum.
- Minutes shall be prepared for each meeting and maintained with the Company's corporate records.
- The Committee Chair shall approve the agenda and preside at meetings.

VII. Amendment

This Charter may be amended or restated at any time by resolution of the Board. The Committee shall review this Charter annually and recommend changes as appropriate.

APPROVED AND ADOPTED by the Board of Directors of Davion Healthcare Plc on this date:
September 12, 2025

/s/ Jack Kaye

Chief Executive Officer

/s/ Sir Eric Peacock

Audit Committee Chair