

**AUDIT COMMITTEE CHARTER
OF MIDERA FOOD PROCESSING, INC**

AMENDED AS OF May 20, 2026

I. PURPOSE OF THE COMMITTEE

The Audit Committee (the “Committee”) is appointed by the Board of Directors (the “Board”) of Midera Food Processing, Inc. (the “Company”) and plays an important role in providing oversight of the Company’s accounting, risk management, and internal control practices, as well as the integrity of these practices and the Company’s financial statements. The purposes of the Committee include: (i) fulfilling the Board’s oversight responsibilities as they relate to the Company’s accounting and internal controls policies and practices, financial reporting practices, risk management and legal and regulatory compliance; and (ii) maintaining, through regularly scheduled meetings, a line of communication between the Board, the Company’s financial management team, the Company’s internal audit function and the Company’s External Auditor (the “External Auditor”).

II. COMPOSITION OF THE COMMITTEE

The Committee shall consist of three or more independent directors as determined from time to time by the Board. Each member of the Committee shall be qualified to serve on the Committee pursuant to the requirements of the Nasdaq Stock Market (“Nasdaq”) and any additional requirements that the Board deems appropriate. Each member of the Committee must be able to read and understand financial statements, including the Company’s balance sheet, income statement and cash flow statement. In addition, at least one member of the Committee must be a person who has been determined by the Board to be an “audit committee financial expert” as that term is defined by Item 407(d) of Regulation S-K of the U.S. Securities and Exchange Commission (the “SEC”).

The chairperson of the Committee shall be designated by the Board, *provided that* if the Board does not so designate a chairperson, the members of the Committee, by a majority vote, may designate a chairperson.

Any vacancy on the Committee shall be filled by majority vote of the Board. No member of the Committee shall be removed except by majority vote of the Board.

III. MEETINGS AND PROCEDURES OF THE COMMITTEE

The Committee shall meet as often as it determines is necessary to carry out its duties and responsibilities, but no less than once every fiscal quarter. The Committee, in its discretion, may ask members of management or others to attend its meetings (or portions thereof) and to provide pertinent information as necessary. The Committee should, on a periodic basis, meet in separate executive sessions with (i) the Chief Financial Officer and other members of management as needed, (ii) the head of the Company’s internal audit function or other person responsible for the

internal audit function and (iii) the External Auditor, in each case to discuss any matters that the Committee or any of the above persons or firms believe warrant Committee attention. The Committee will also have access to Company records, data, and reports to fulfill its responsibilities.

The Committee may form subcommittees for any purpose that the Committee deems appropriate and may delegate to such subcommittees such power and authority as the Committee deems appropriate; *provided, however*, that no subcommittee shall consist of fewer than two members; and *provided further* that the Committee shall not delegate to a subcommittee any power or authority required by any law, regulation or listing standard to be exercised by the Committee as a whole. Actions taken by any subcommittee shall be presented to the full Committee at the next Committee meeting.

A majority of the members of the Committee present in person or by means of a conference telephone or other communications equipment by means of which all persons participating in the meeting can hear each other shall constitute a quorum.

The Committee shall maintain minutes of its meetings and records relating to those meetings and shall report regularly to the Board on its activities, as appropriate.

IV. DUTIES AND RESPONSIBILITIES OF THE COMMITTEE

A. Financial Reporting

(a) Review, with management and the External Auditor: (i) all critical accounting policies and practices to be used; (ii) any critical audit matters arising from the current period audit; (iii) all material alternative treatments of financial information that have been discussed by the External Auditor and management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the External Auditor; (iv) other significant accounting and reporting issues, including recent professional and regulatory pronouncements, and understand their impact on the financial statements; and (v) all other material written communications between the External Auditor and management, such as any management letter and any schedule of unadjusted differences;

(b) Review significant exposure risks with management and the External Auditor and the plans to appropriately control such risks;

(c) Resolve disagreements between management and the External Auditor regarding financial reporting;

(d) Establish procedures, in accordance with applicable law, rules and regulations, for (i) 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;

(e) Review and discuss with management and the External Auditor the financial statements and results of the year-end audit of the Company, including any material comments or

recommendations of the External Auditor and, based on such review and discussions and on such other considerations as it determines appropriate, recommend to the Board whether the Company's audited financial statements should be included in the annual report on Form 10-K;

(f) Prepare the report of the Committee as required by Item 407(d) of Regulation S-K to be included in the proxy statement for each annual meeting of stockholders;

(g) Review with management and the External Auditor the Company's quarterly financial statements;

(h) Review and discuss with management the Company's earnings press releases prior to public dissemination, earnings guidance, use of non-GAAP information and any other information to be filed with the SEC that relates to matters under the Committee's purview as described in this Charter;

(i) Inquire as to the existence and substance of any critical accounting principles and reserves or estimates made by management that had or may have a material impact on the financial statements;

(j) Review with the External Auditor any problems encountered in the course of their audit, including any change in the scope of the planned audit work and any restrictions placed on the scope of such work and any management letter provided by the External Auditor and management's response to any such letter;

(k) Review with the External Auditor the adequacy of the Company's internal controls and any significant findings and recommendations;

(l) Discuss with the External Auditor the matters required to be discussed by Public Company Accounting Oversight Board (the "PCAOB") rules; and

(m) Review material changes in accounting or auditing policies, including resolution of any significant reporting or operational issues affecting the financial statements.

B. Internal Controls and Audit Coverage

(a) Review the adequacy and effectiveness of the Company's accounting and internal control policies and practices on a regular basis;

(b) Oversee that internal control recommendations made by the External Auditor are evaluated and addressed as needed by management;

(c) Oversee that management and the External Auditor keep the Committee informed about fraud, illegal acts, deficiencies in internal controls and other related matters;

(d) Establish and maintain a quarterly schedule of direct reporting to the Committee by the Company's internal audit function;

(e) Review and approve internal audit's plan, including resources necessary to achieve the plan, objectives, and outcomes, including the responsibilities, budget, and staffing of the Company's internal audit function; and

(f) Approve management's appointment of the head of internal audit and provide input on the annual assessment of performance.

C. External Audit

The Company's External Auditor is ultimately accountable to the Committee, which has the sole authority and responsibility to select, evaluate and, where appropriate, replace the External Auditor. In connection with its oversight of the external audit, the Committee shall:

(a) Have the sole authority to appoint, retain, oversee and replace (subject to stockholder approval, if deemed advisable by the Board) the External Auditor;

(b) Have the sole authority to approve the engagement letter and the fees to be paid to the External Auditor;

(c) Pre-approve all audit and permitted non-audit services to be performed by the External Auditor (subject to the de minimis exceptions under applicable law, rules and regulations). However, the Committee may delegate to one or more designated members of the Committee the authority to grant such pre-approvals, and the decisions of any member to whom such authority is delegated shall be presented to the full Committee at its next regularly scheduled meeting. In determining whether to pre-approve permitted non-audit services, the Committee (or the members with authority to pre-approve) shall consider whether the External Auditor's performance of such services is compatible with independence;

(d) Review and discuss with the External Auditor its annual audit plan, including the timing and scope of audit activities, and monitor such plan's progress and results during the year;

(e) Obtain confirmation and assurance as to the independence of the External Auditor, including ensuring that they submit on a periodic basis (not less frequently than annually) to the Committee a formal written statement delineating all relationships between such External Auditors and the Company as required by applicable auditing standards of the PCAOB and SEC rules;

(f) Review and evaluate the performance of the External Auditor and the lead audit partner on an annual basis, as the basis for a decision to reappoint or replace the External Auditor; and

(g) Assure regular rotation of the lead audit partner, as required by applicable law, rules and regulations, and consider whether rotation of the External Auditor is necessary to ensure independence.

D. Risk Oversight and Other Responsibilities

(a) Review and approve any proposed transaction between the Company and any related party (other than transactions that are subject to review by the Board as a whole or any other independent committee of the Board) in accordance with the Company's then-current policies;

(b) Oversee management's enterprise risk management processes including with respect to financial reporting, disclosure requirements, internal control over financial reporting, tax, credit and liquidity matters, operations, data security, cybersecurity, artificial intelligence, regulatory matters and compliance programs; and

(c) Perform such other oversight functions as may be requested by the Board.

V. EVALUATION OF THE COMMITTEE

The Committee shall, at least annually and in coordination with the Nominating and Corporate Governance Committee, evaluate its performance. In conducting this review, the Committee shall evaluate whether this Charter appropriately addresses the matters that are or should be within its scope and shall recommend such changes as it deems necessary or appropriate.

The Committee shall deliver to the Board a report, which may be oral, setting forth the results of its evaluation, including any recommended amendments to this Charter and any recommended changes to the Company's or the Board's policies or procedures.

VI. INVESTIGATIONS AND STUDIES; OUTSIDE ADVISERS

The Committee may conduct or authorize investigations into or studies of matters within the Committee's scope of responsibilities, and may retain, at the Company's expense, such independent counsel or other consultants or advisers as it deems necessary to carry out the Committee's responsibilities.

While the Committee has the duties and responsibilities set forth in this Charter, the Committee is not responsible for preparing or certifying the Company's financial statements, for planning or conducting the audit, or for determining whether such financial statements are complete and accurate and are in accordance with generally accepted accounting principles.