

XEED ACQUISITIONS GROUP, INC.

Charter of the Audit Committee of the Board of Directors (Adopted April, 2025)

Purpose

The Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Xeed Acquisitions Group, Inc. (the “Company”) is appointed by the Board to:

1. Assist the Board in its oversight of:
 - The quality and integrity of the Company’s financial statements;
 - The Company’s compliance with applicable legal and regulatory requirements;
 - The qualifications, independence, and performance of the Company’s independent registered public accounting firm (the “Independent Auditor”); and
 - The performance of the Company’s internal audit function.
2. Directly appoint, retain, compensate, review, and, if appropriate, terminate the Independent Auditor.
3. Prepare any report of the Committee required to be included in the Company’s proxy statement or information statement.

Composition and Qualifications

- The Committee shall consist of three or more directors, each of whom the Board has determined to be independent.
- All members shall be financially literate, or become financially literate within a reasonable time after appointment.
- At least one member shall have accounting or related financial management expertise.
- No member may serve on more than three public company audit committees without the Board’s approval and disclosure in the Company’s annual report.

- No member shall accept any consulting, advisory, or other compensatory fee from the Company other than permitted director's fees.
- Members are appointed and may be removed by the Board.
- The Board or the Committee shall designate a Chair, who will set meeting agendas and preside over meetings.

Meetings and Procedures

- The Committee shall meet at least quarterly and more often as necessary.
- The Committee shall meet periodically in private session with management, the internal audit function, and the Independent Auditor.
- A majority of members shall constitute a quorum; actions require a majority vote of those present.
- Meetings may be held in person, by telephone, or by other permitted communication methods.
- The Committee shall keep minutes or other records of its proceedings.

Responsibilities

Financial Reporting and Disclosure

- Review and discuss with management and the Independent Auditor the Company's annual and quarterly financial statements, including related disclosures.
- Review and discuss earnings press releases, including any use of non-GAAP measures.
- Review the effectiveness of disclosure controls and internal control over financial reporting.

Internal Audit Oversight

- Review and approve the Internal Audit Charter annually.
- Approve the annual internal audit plan and review progress quarterly.
- Evaluate the performance and compensation of the head of Internal Audit.
- Ensure unrestricted access to the Committee and Board.

Independent Auditor Oversight

- Appoint, compensate, and oversee the Independent Auditor, who shall report directly to the Committee.
- Review the qualifications, independence, and performance of the Independent Auditor annually.
- Ensure compliance with applicable auditor partner rotation requirements.
- Obtain and review the Independent Auditor's most recent quality control and inspection reports.

Pre-Approval of Services

- Pre-approve all audit and non-audit services provided by the Independent Auditor, subject to applicable exceptions.
- The Committee may adopt pre-approval policies and delegate authority to one or more members, subject to later ratification.

Risk Management and Compliance

- Review policies for risk assessment and management, including financial and cybersecurity risks.
- Establish procedures for handling complaints about accounting, internal controls, or auditing matters, and for anonymous submissions by employees.
- Discuss with the Chief Legal Officer any legal matters that may materially affect the financial statements or compliance policies.

Reporting to the Board

- Report regularly to the Board on significant matters within the Committee's responsibilities.

Authority and Resources

- The Committee may retain independent legal, accounting, or other advisors as it deems necessary.
- The Company shall provide funding for the Independent Auditor, advisors retained by the Committee, and necessary administrative expenses.

Annual Performance Evaluation

- The Committee shall annually evaluate its performance and compliance with this Charter.
- The Committee shall review the adequacy of this Charter annually and recommend changes to the Board.

Limitation of Responsibility

Management is responsible for preparing the Company's financial statements and maintaining effective controls. The Independent Auditor is responsible for auditing the financial statements.

Committee members are not acting as accountants or auditors. They are entitled to rely on information provided by management, the Internal Audit function, and the Independent Auditor, absent actual knowledge to the contrary.

Adopted by the Board of Directors on April 22, 2025.

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