

AUDIT COMMITTEE CHARTER  
OF CIBUS, INC.

Adopted July 7, 2017  
Last Amended May 31, 2023

I. Purpose

The Audit Committee (the “Committee”) of the Board of Directors of the Company (the “Board”) is appointed by the Board to assist the Board in overseeing (a) the integrity of the Company’s financial statements, including oversight of the accounting and financial reporting processes of the Company and the audits of the financial statements of the Company, (b) the qualifications, independence and performance of the Company’s independent auditors; (c) the qualifications and independence of the Company’s internal audit function (including, as applicable, any outside firm engaged to perform the internal audit function), (d) the Company’s processes for ensuring compliance by the Company with legal and regulatory requirements; and (e) the Company’s system of disclosure, accounting and financial controls and certain compliance programs.

The Committee’s principal responsibility is one of oversight. The Committee is not responsible for planning or conducting audits or for any determination that the Company’s financial statements and disclosures are complete and accurate or are in accordance with generally accepted accounting principles in the United States (“GAAP”). Management of the Company is responsible for determining the Company’s financial statements are complete, accurate, and in accordance with GAAP and establishing satisfactory disclosure and internal control over financial reporting. The independent auditor is responsible for auditing the Company’s financial statements and the effectiveness of the Company’s internal control over financial reporting. The Company’s internal and outside counsel are responsible for assuring compliance with laws and regulations and the Company’s corporate governance policies.

II. Membership

The size of the Committee shall be determined by the Board, but shall be no fewer than three members. The Board will select the members of the Committee from the Board, and each director selected by the Board to serve on the Committee will serve at the pleasure of the Board for such terms as the Board may decide or until such Committee member is no longer a Board member.

Each member of the Committee shall meet the independence and experience requirements of the Nasdaq Stock Market or any other stock exchange upon which the Company’s common stock is listed, federal securities laws, the rules and regulations of the Securities and Exchange Commission (“SEC”), and any other requirements imposed by the Company’s bylaws or this Charter. Unless otherwise determined by the Board in its business judgment, at least one member of the Committee shall be an “audit committee financial expert” as defined by Item 407 of Regulation S-K, subject to the safe harbor described in Item 407(d)(iv).

### III. Responsibilities

In addition to any other responsibilities that may be assigned from time to time by the Board, the Committee is responsible for the following matters.

#### *Independent Auditors*

- Appoint, retain or replace an independent registered public accounting firm to act as the Company’s independent auditor for the purpose of auditing the Company’s annual financial statements, books, records, accounts, and internal controls over financial reporting, preparing or issuing an audit report or performing other audit, review, or attest services for the Company, set the compensation of the Company’s independent auditor, approve all audit engagement fees and terms, oversee the work done by the Company’s independent auditor (including resolution of disagreements between management and the Company’s independent auditor regarding financial reporting), and terminate the Company’s independent auditor, if necessary. The independent auditor shall report directly to the Committee.
- Pre-approve all audit, review and attest services and permitted non-audit and tax services that may be provided by the Company’s independent auditor or other registered public accounting firms as and to the extent required by the Exchange Act and the Sarbanes-Oxley Act of 2002 in accordance with any preapproval policy adopted by the Committee, and establish any other necessary policies and procedures for the Committee’s pre-approval of permitted services in compliance with applicable SEC rules and review such pre-approval policies at least quarterly. The Committee shall receive certain disclosure, documentation, and discussion of non-prohibited tax services by the Company’s independent auditor based on Public Company Accounting Oversight Board (“PCAOB”) Rule 3524. The Chair (or any Audit Committee member if the Chair is unavailable) may pre-approve such services in between Committee meetings; provided, however, that the Chair (or such other Committee member) must disclose all such pre-approved services to the full Committee at the next scheduled meeting and in accordance with any other procedures set forth in any pre-approval policy adopted by the Committee.
- Delegate, to the extent permitted by applicable SEC rules, to one or more of its members, or establish reasonably detailed pre-approval policies and procedures pursuant to which management shall have, the authority to engage permissible services from the Company’s independent auditor, provided that all such decisions to engage any permissible service shall be reported to the full Committee at its next scheduled meeting.
- Consider the scope of services, any impact on the Company’s independent auditor’s independence, range of audit and non-audit fees and pre-approve such services and the fees therefor before engaging the Company’s independent auditor. The Committee may approve pre-approval policies and procedures, pursuant to which the Company’s independent auditor may provide audit or non-audit services without specific Committee pre-approval.

- Review and discuss with the Company’s independent auditor (a) all critical accounting policies and practices to be used; (b) all alternative treatments of financial information within GAAP that have been discussed with management, the ramifications of the use of such alternative treatments and the treatment preferred by the independent auditor; and (c) other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences.
- At least annually, obtain and review a report by the Company’s independent auditor that describes (a) the independent auditor’s internal quality control procedures; (b) any material issues raised by the most recent internal quality control review, peer review PCAOB review or inspection of the firm or by any other inquiry or investigation by governmental or professional authorities in the past five years regarding one or more audits carried out by the independent auditor and any steps taken in respect of any such issues; and (c) assess the independent auditor’s independence, from its disclosure of all relationships between the independent auditor and the Company or any of its subsidiaries, including disclosures required by the PCAOB. At least annually, after reviewing the independent auditors’ report and such auditors’ work throughout the year, evaluate the qualifications, performance, and independence of the Company’s independent auditor, including an evaluation of the lead audit partner, and taking into account the opinions of management.
- Assure the regular rotation of the lead audit partner at the Company’s independent auditor as required by law and consider regular rotation of the accounting firm serving as the Company’s independent auditor. The Committee shall present its conclusions with respect to the independent auditor to the Board along with any recommendations regarding lead audit partner or audit firm rotation.
- Review and discuss with management procedures regarding hiring of employees or former employees of the Company’s independent auditor, taking into account the pressures that may exist for auditors consciously or subconsciously seeking a job with the Company they audit and set such Company hiring policies.
- Meet separately, periodically, with management, with the internal auditors (if any), and with the Company’s independent auditor.

#### *Conduct of the Audit*

- Review and discuss with the Company’s independent auditor (a) the auditor’s responsibilities under generally accepted auditing standards and the responsibilities of management in the audit process; (b) the overall audit strategy, planning, and staffing; (c) the scope and timing of the annual audit; (d) any significant risks identified during the independent auditor’s risk assessment procedures; (e) the matters required to be discussed by the Statement on Auditing Standards No. 1301, as amended, relating to the conduct of the audit; and (f) when completed, the results, including significant findings, of the annual audit.
- Review and discuss with the Company’s independent auditor and management (a) any audit problems or difficulties, including difficulties encountered by the Company’s

independent auditor during their audit work (such as restrictions on the scope of their activities or their access of information, any accounting adjustments that were noted or proposed by the independent auditors but were not made (as immaterial or otherwise), any “management” or “internal control” letter issued or proposed to be issued by the independent auditors to the Company); (b) any significant disagreements with management; and (c) management’s response to these problems, difficulties or disagreements; and to resolve any disagreements between the Company’s independent auditor and management.

### *Control Environments*

- Review with management and, if required, the Company’s independent auditor, the adequacy and effectiveness of the Company’s internal control over financial reporting and disclosure controls and procedures, including any significant deficiencies, material weaknesses or other major issues in the design or operation of, and any material changes in, the Company’s controls and any particular audit steps adopted in light of any material control deficiencies, and any fraud involving management or other employees with a significant role in such internal controls, and review and discuss with management and the Company’s independent auditor disclosure relating to the Company’s controls, management’s and, if any, the independent auditor’s report on the effectiveness of the Company’s internal control over financial reporting and the required management certifications to be included in or attached as exhibits to the Company’s annual report on Form 10-K or quarterly report on Form 10-Q, as applicable.

### *Financial Statements and Financial Disclosure*

- Review and discuss with the Company’s independent auditor and management the Company’s annual audited financial statements (including the related notes), the form of audit opinion to be issued by the independent auditor on the financial statements and the disclosure under “Management’s Discussion and Analysis of Financial Condition and Results of Operations,” to be included in the Company’s annual report on Form 10-K before the Form 10-K is filed. The Committee shall recommend to the Board whether the audited financial statements should be included in the Company’s annual report on Form 10-K.
- Review and discuss with the Company’s independent auditor and management the Company’s quarterly financial statements (including the related notes) and the disclosure under “Management’s Discussion and Analysis of Financial Condition and Results of Operations” to be included in the Company’s quarterly report on Form 10-Q before the Form 10-Q is filed.
- Review and discuss with management and the Company’s independent auditor: the Company’s earnings press releases, including the type of information to be included and its presentation and the use of any pro forma, adjusted, or other non-GAAP financial information; and any financial information and earnings guidance provided to analysts and ratings agencies, including the type of information to be disclosed and type of presentation to be made. Such discussions may be general (consisting of discussing the types of

information to be disclosed and the types of presentations to be made), provided that each earnings release or each instance in which the Company provides earnings guidance need not be discussed in advance.

- Review with management and the Company’s independent auditor: (a) accounting principles and financial statement presentations, including any significant changes in the Company’s selection or application of accounting principles; (b) analyses prepared by management setting forth significant financial reporting issues and judgments made in connection with the preparation of the Company’s financial statements, including analyses of the effects of alternative GAAP methods on the Company’s financial statements; (c) the effect of regulatory and accounting initiatives, as well as any off-balance sheet structures, on the Company’s financial statements; (d) consideration of the judgment of both management and the independent auditor about the quality, not just the acceptability, of accounting principles; and (e) the completeness and clarity of the disclosures in the financial statements.

#### *Internal Auditors*

- The Company’s internal auditor, if any, (which may be an outside service provider, an internal function, or a combination of both), shall be appointed by and accountable to the Committee, with administrative oversight provided by an appropriate executive of the Company. The Committee shall review and evaluate the performance of the Company’s internal audit function, and review with the independent auditor the responsibilities, budget and staffing of the Company’s internal audit function. The Committee shall meet periodically with the Company’s internal auditor to review the internal audit plan, the responsibilities, authority, budget and staffing of the Company’s internal audit function and any issues that the Committee or the internal auditor believes warrant Committee attention. The Committee shall discuss with the internal auditor any significant reports to management prepared by the internal auditor and responses from management. The Committee will review financial statements prepared by the Company’s internal auditor on a periodic basis. The Committee will, if brought to its attention, discuss with the management of the Company and the internal auditors, as appropriate, (1) any fraud involving management or other employee who have a significant role in the Company’s internal control over financial reporting, and also, if applicable, (2) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company’s ability to record, process, summarize and report financial information required to be disclosed by the Company in any reports.

#### *Compliance and Risk Management*

- Monitor compliance with the Company’s Code of Business Conduct and Ethics (the “Code”), to investigate any alleged breach or violation of the Code, to grant waivers under the Code as it may determine, and to enforce the provisions of the Code.
- Review, approve and oversee any transaction between the Company and any related person (as defined in Item 404 of Regulation S-K) on an ongoing basis, in accordance with any

policy regarding related party transactions; and review and discuss with the Company's independent auditor its report on the Company's identification of, accounting for, and disclosure of its relationships and transactions with related parties as required auditing standards.

- Review, with the General Counsel and/or outside legal counsel, legal and regulatory matters, relating to the Company and its subsidiaries that could have a significant impact on the Company's financial statements; and review the Company's compliance with applicable laws and regulations; and review and oversee the Company's policies, procedures and programs designed to promote and monitor legal and regulatory compliance and risk mitigation.
- Establish and oversee 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 Company employees of concerns regarding questionable accounting or auditing matters.
- Taking into consideration the allocation of responsibility for risk oversight to the other committees of the Board, review and discuss with management the risks faced by the Company and the policies, guidelines, and process by which management assesses and manages the Company's risks, including the Company's major financial risk exposures and cybersecurity risks and the steps management has taken to monitor and control such exposures.
- Approve the Company's investment policy, any amendment thereto and any major exceptions to the policy (e.g., new instruments).

In addition, the Committee shall prepare the Audit Committee report to stockholders for inclusion in the Company's annual proxy statement.

#### IV. Conduct of Meetings

The Committee shall meet as often as it shall determine is necessary. A majority of the members of the Committee shall constitute a quorum for the transaction of business. Minutes are recorded by the Corporate Secretary or any Secretary Pro Tempore appointed by the chair of the Committee. Approval of any matter by a majority of the members present at a meeting at which a quorum is present shall constitute approval of that matter by the Committee. The Committee may also act by unanimous written consent without a meeting. The Committee may form and delegate authority to subcommittees when appropriate.

The Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditor to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.

The Committee shall make regular reports to the Board on the Committee's activities and review with the Board any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the

performance and independence of the Company's independent auditor or the performance of the internal audit function.

To the extent allowed by applicable law and Nasdaq rules, the Committee shall have the authority to delegate any of its responsibilities, along with the authority to take action in relation to such responsibilities, to one or more subcommittees as the Committee may deem appropriate in its sole discretion.

#### V. Annual Review

The Committee will conduct and review annually an evaluation of the Committee's performance with respect to the requirements of this Charter. The Committee will also review the adequacy of this Charter and recommend any changes to the Board. The Committee may conduct this performance evaluation and charter evaluation in such manner as the Committee, in its business judgment, deems appropriate.

#### VI. Outside Advisors and Resources

The Committee may, in its sole discretion, retain or obtain the advice of any consultant, legal counsel, or other adviser. The Committee shall be directly responsible for the appointment, compensation, and oversight of the work of any consultant, legal counsel and other adviser retained by the Committee. The Committee shall have full access to all books, records, facilities, and personnel of the Company as deemed necessary or appropriate by any member of the Committee to discharge his or her responsibilities hereunder.

The Committee shall receive appropriate funding from the Company, as determined by the Committee in its capacity as a committee of the Board, for the payment of compensation, including, without limitation, usual and customary expenses and charges, to any consultant, legal counsel or other adviser, and the ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

Nothing in this charter is intended to preclude or impair the protection provided in Section 141(e) of the General Corporation Law of the State of Delaware for good faith reliance by members of the Committee on reports or other information provided by others.