

AUDIT COMMITTEE CHARTER

EARTH SCIENCE TECH, INC.

1. Purposes, Authority & Funding

The audit committee (the “Committee”) of the Board of Directors (the “Board”) of Earth Science Tech, Inc. (the “Company”), is appointed by the Board for the purpose of overseeing the Company’s accounting and financial reporting processes and the audits of the Company’s financial statements and internal control over financial reporting. The Committee shall maintain open communication between directors, auditors, and financial management. It may retain independent legal, accounting, or other advisers and conduct investigations as necessary. The Company shall provide appropriate funding for:

- Compensation of independent auditors
- Compensation of advisors retained by the Committee
- Administrative expenses necessary to perform its duties

2. Committee Membership

The Committee shall consist of at least three (3) members appointed by the Board.

- Members must be independent under applicable rules
- Must meet Rule 10A-3 requirements
- No involvement in financial statement preparation within past 3 years
- Must be financially literate
- At least one member must qualify as a financial expert

3. Duties & Responsibilities

A. Financial Reporting

- Review accounting policies and financial reporting processes
- Oversee audits of financial statements
- Review financial disclosures and SEC filings
- Review earnings releases and guidance
- Meet with auditors and management regularly

B. Independent Auditors

- Appoint and oversee independent auditors
- Review auditor independence
- Pre-approve audit and non-audit services
- Review audit plans and communications
- Ensure compliance with PCAOB requirements

C. Internal Controls

- Review effectiveness of internal controls
- Review internal audit reports

- Monitor accounting policy changes

D. Compliance

- Ensure compliance with laws and regulations
- Establish whistleblower procedures
- Review related-party transactions
- Address potential legal or regulatory issues

E. Additional Responsibilities

- Review risk management policies
- Oversee cybersecurity risks
- Conduct annual evaluations
- Report findings to the Board

Important: The Committee does not conduct audits or certify financial statements; those responsibilities belong to management and independent auditors.

4. Structure & Meetings

The Committee shall meet at least quarterly. A majority of members constitutes a quorum. The Chairperson shall set agendas, preside over meetings, and report to the Board. Written minutes shall be maintained. The Committee may invite relevant personnel and delegate responsibilities when appropriate.

Amended March 31, 2026