

**CHARTER OF THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS OF
CHIRON REAL ESTATE INC.
(Adopted February 23, 2026)**

I. PURPOSE OF THE COMMITTEE

The purposes of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Chiron Real Estate Inc. (the “Company”) shall be to provide assistance to the Board in fulfilling its legal and fiduciary obligations with respect to matters involving the accounting, auditing, financial reporting, and internal control functions of the Company and its subsidiaries, including, without limitation, assisting the Board’s oversight of (i) the integrity of the Company’s financial statements, (ii) the Company’s compliance with legal and regulatory requirements, (iii) the independent auditor’s qualifications and independence and (iv) the performance of the Company’s independent auditors and the Company’s internal audit function.

The Committee shall also assist the Board in fulfilling its legal and fiduciary obligations with respect to matters involving the Company’s (i) information technology use and data security, including, but not limited to, risk assessment, risk management plan, testing, response and communication, enterprise cybersecurity, privacy, data collection and protection and compliance with information security and data protection laws and (ii) enterprise risk management.

Within the scope of its purpose, the Committee shall have unrestricted access to any of the Company’s activities and personnel and shall have authority to retain independent counsel or other consultants as necessary in its judgment to assist or advise the Committee, and the Company shall provide funds to pay the costs and expenses of persons so retained. In addition, the Company shall provide funds to pay the compensation of the independent accountants appointed by the Committee and the ordinary administrative expenses of the Committee.

While the Audit Committee has the responsibilities and authority set forth in this Charter, it is not the duty of the Audit Committee to plan or conduct audits or reviews or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with generally accepted accounting principles and applicable rules and regulations or that the Company's internal controls for financial reporting are in compliance with law and other applicable requirements. These are the responsibilities of management and the independent auditor.

The Company’s management has the primary responsibility for the financial statements and the reporting process, including the Company’s system of internal controls and disclosure controls and procedures. The independent auditor audits the Company's financial statements and expresses an opinion on the financial statements based on the audit. The Audit Committee oversees (i) the accounting and financial reporting processes of the Company and (ii) the audits or reviews of the financial statements of the Company on behalf of the Board.

II. COMPOSITION OF THE COMMITTEE

The Committee shall consist of three or more independent directors as determined from time to time by the Board.

No director may serve as a member of the Committee if such director serves on the audit committee of more than three public companies, unless the Board determines that such simultaneous service would not impair the ability of such director to effectively serve on the Committee.

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 the Board. No member of the Committee shall be removed except by the Board.

The members of the Audit Committee shall meet the independence and experience requirements of the New York Stock Exchange (the “NYSE”), Section 10A(m)(3) of the Securities Exchange Act of 1934 (the “Exchange Act”) and the rules and regulations of the Securities and Exchange Commission (the “Commission”). All members of the Audit Committee shall be financially literate in accordance with the rules of the NYSE and at least one member shall be an audit committee financial expert as defined by the Commission.

III. MEETINGS AND PROCEDURES OF THE COMMITTEE

The Committee shall meet as often as it determines necessary to carry out its duties and responsibilities, but no less frequently 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 shall meet separately on a periodic basis with (i) management, (ii) the director or other supervisor of the Company’s internal auditing department or other person responsible for the internal audit function and (iii) the Company’s independent auditors, in each case to discuss any matters that the Committee or any of the above persons or firms believe warrant Committee attention; *provided, however*, that the Committee shall meet separately (i.e. without management present) with the Company’s independent auditors at least annually.

The Committee will be governed by the same rules regarding meetings, action without meetings, notice, waiver of notice and quorum and voting requirements as are applicable to the Board. The Committee may adopt its own rules of procedure not inconsistent with (i) any provision of this Charter, (ii) any provision of the Company’s charter, (iii) any provision of the Company’s bylaws, or (iv) any applicable federal or state law.

The Committee may form subcommittees of independent directors 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.

Following each of its meetings, the Committee shall deliver an oral report on the meeting to the Board, including a description of all actions taken by the Committee at the meeting. The

Committee shall keep written minutes of its meetings, which minutes shall be maintained with the books and records of the Company.

IV. DUTIES AND RESPONSIBILITIES OF THE COMMITTEE

Selection, Evaluation and Oversight of the Auditors

The Committee shall have the following duties and responsibilities with respect to the selection, evaluation and oversight of the Company's auditors:

(a) To be directly responsible for the appointment, compensation, retention and oversight of the work of any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attestation services for the Company, and each such registered public accounting firm shall report directly to the Committee (the registered public accounting firm engaged for the purpose of preparing or issuing an audit report, the "independent auditors");

(b) To review and, in its sole discretion, approve in advance the Company's independent auditors' annual engagement letter, including the proposed fees contained therein, as well as all audit and all permitted non-audit engagements and relationships between the Company and such independent auditors (which approval shall be made after receiving input from the Company's management, if desired). Approval of audit and permitted non-audit services will be made by the Committee or by one or more members of the Committee as shall be designated by the Committee and the persons granting such approval shall report such approval to the Committee at the next scheduled meeting;

(c) To review the performance and independence of the Company's independent auditors (including establishing policies with respect to hiring employees or former employees of the independent auditors), and, in its sole discretion (subject, if applicable, to shareholder ratification), make decisions regarding the replacement or termination of the independent auditors when circumstances warrant; and

(d) To obtain at least annually from the Company's independent auditors and review a report describing:

(i) the independent auditors' internal quality-control procedures;

(ii) any material issues raised by the most recent internal quality control review, or peer review, of the independent auditors, or by any inquiry or investigation by any governmental or professional authority, within the preceding five years, respecting one or more independent audits carried out by the independent auditors, and any steps taken to deal with any such issues;

(iii) all relationships between the independent auditors and the Company (including a description of each category of services provided by the independent auditors to the Company and a list of the fees billed for each such category); and

(iv) a confirmation in writing from the independent auditors that they are independent of the Company in accordance with current regulatory requirements.

Oversight of Annual Audit and Quarterly Reviews

(a) To review and discuss with the independent auditors their annual audit plan, including the timing and scope of audit activities and progress and results during the year;

(b) To review with management, the Company's independent auditors and the director or other supervisor of the Company's internal auditing department, the following information which is required to be reported by the independent auditor:

(i) all critical accounting policies and practices to be used;

(ii) all alternative treatments of financial information that have been discussed by the independent auditors and management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditors;

(iii) all other material written communications between the independent auditors and management, such as any management letter and any schedule of unadjusted differences; and

(iv) any material financial or non-financial arrangements of the Company which do not appear on the financial statements of the Company;

(c) To review with management, the Company's independent auditors and, if appropriate, the director or other supervisor of the Company's internal auditing department, the following:

(i) the Company's annual audited financial statements and quarterly financial statements including "Management's Discussion and Analysis of Financial Condition and Results of Operations";

(ii) major issues regarding accounting principles and financial statement presentation, including any significant changes in the Company's selection or application of accounting principles;

(iii) any analyses prepared by management and/or the independent auditors setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative generally accepted accounting principles methods on the Company's financial statements; and

(iv) the effect of regulatory and accounting initiatives, as well as off balance sheet structures, on the financial statements of the Company;

(d) To review on a regular basis with the Company's independent auditors any significant problems or difficulties encountered by the independent auditors in the course of any audit work, including management's response with respect thereto, any restrictions on the scope of the independent auditor's activities or on access to requested information, and any significant disagreements with management. In connection therewith, the Committee shall review with the independent auditors the following:

(i) any accounting adjustments that were proposed by the independent auditors but were rejected by management, and

(ii) any “management” or “internal control” letter issued by the independent auditors to the Company.

Oversight of the Financial Reporting Process and Internal Controls

The Committee shall have the following duties and responsibilities with respect to the oversight of the Company’s financial reporting process and internal controls:

(a) To review the adequacy and effectiveness of the Company’s accounting and internal control policies and procedures on a regular basis;

(b) To review with the Chief Executive Officer, Chief Financial Officer and independent auditors, periodically, the following:

(i) 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 and progress made on remediation plans; and

(ii) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company’s internal control over financial reporting;

(c) To discuss guidelines and policies governing the process by which senior management of the Company and the relevant departments of the Company, including the internal auditing department, assess and manage the Company’s exposure to risk, as well as the Company’s major financial risk exposures and the steps management has taken to monitor and control such exposures;

(d) To review with management the progress and results of internal audit, projects, and, when deemed necessary or appropriate by the Committee, direct the Company’s Chief Executive Officer to assign additional internal audit projects to the director or other supervisor of the Company’s internal auditing department; and

(e) To establish and maintain free and open means of communication between and among the Committee, the Company’s independent auditors, the Company’s internal auditing department and management, including providing such parties with appropriate opportunities to meet separately and privately with the Committee on a periodic basis.

Cybersecurity Oversight

The Committee shall have the following duties and responsibilities with respect to the oversight of the Company’s cybersecurity risk protocols. This will include oversight of risk assessment, risk management plan and process to control/monitor, business continuity plan, incident response, disaster recovery, including the following components:

- (a) **Data Collection.** The Committee shall oversee the systems, controls and procedures used by the Company and business partners engaged by the Company to collect, create, use, maintain, process and protect personal information and/or any information or assets of the Company’s tenants, employees and business partners (collectively, “Company Information Assets”).
- (b) **Data Protection.** The Committee shall oversee policies, procedures, plans and execution intended to provide security, confidentiality, availability and integrity of Company Information Assets.
- (c) **Enterprise Cybersecurity.** The Committee shall oversee the quality and effectiveness of the Company’s policies and procedures with respect to its information technology systems, including enterprise cybersecurity and privacy.
- (d) **Incident Response.** The Committee shall review and provide oversight on the policies and procedures of the Company in preparation for responding to any data security incidents. Review with management the root cause of and remediation efforts with respect to all material cybersecurity incidents.
- (e) **Disaster Recovery.** The Committee shall review periodically with management the Company’s disaster recovery, business continuity, and business resiliency capabilities.
- (f) **Compliance Security Risks and Audits.** The Committee shall oversee the Company’s management of internal and external risks related to its information technology systems and processes, including encryption, network security, data security, risk management frameworks, and any internal or third-party audits of such systems and processes.
- (g) **Access Controls.** The Committee shall review with management the quality and effectiveness of IT systems and processes that relate to the Company’s internal access control systems, including physical, organizational, and technical security.
- (h) **Cyber Insurance.** The Committee may review the Company’s cyber insurance policies to ensure appropriate coverage.

Miscellaneous

The Committee shall have the following miscellaneous duties and responsibilities:

- (a) To establish procedures for (i) the 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;
- (b) To secure independent expert advice to the extent the Committee determines it to be appropriate, including retaining, with or without Board approval, independent counsel,

accountants, consultants or others, to assist the Committee in fulfilling its duties and responsibilities, the cost of such independent expert advisors to be borne by the Company;

(c) To report regularly to the Board on its activities, as appropriate. In connection therewith, the Committee shall 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 auditors, or the performance of the internal audit function;

(d) To issue annually the Committee's report to shareholders and publish the report in the Company's annual proxy statement as required by the Commission;

(e) To review and approve the Company's earnings press releases;

(f) To discuss financial information and earnings guidance provided to analysts and rating agencies (if any) (such discussion may be general rather than specific (i.e., the Committee may discuss the types of information to be disclosed and type of presentation to be made and need not discuss each instance of such disclosures in advance)); and

(g) To perform such additional activities, and consider such other matters, within the scope of its responsibilities, as the Committee or the Board deems necessary or appropriate.

V. EVALUATION OF THE COMMITTEE

The Committee shall, on an annual basis, evaluate its performance. In conducting this review, the Committee shall evaluate whether this Charter appropriately addresses the matters that are or shall be within its scope and shall recommend such changes as it deems necessary or appropriate. The Committee shall address all matters that the Committee considers relevant to its performance, including a review and assessment of the adequacy of this Charter, and shall be conducted in such manner as the Committee deems 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.

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