VIRNETX HOLDING CORPORATION

AUDIT COMMITTEE CHARTER

(As amended August 12, 2026)

Purpose

The purpose of the Audit Committee (the "Committee") of the board of directors (the "Board") of VirnetX Holding Corporation (the "Company") is to assist the Board in its responsibilities for overseeing:

1. The Company's accounting and financial reporting processes and internal controls, as well as the audit and integrity of its financial statements.

2. The qualifications, independence, and performance of the Company's registered public accounting firm (the "independent auditor").

3. The performance of the Company's internal audit function, if any.

4. The Company's compliance with applicable law.

5. The Company's policies with respect to risk assessment and risk management pertaining to the financial, accounting, and tax matters of the Company.

The function of the Committee is primarily one of oversight. The Committee is not responsible for planning or conducting audits, or determining whether the Company's financial statements are complete and accurate or in accordance with generally accepted accounting principles.

Composition

Membership. The Committee shall be composed of three or more directors designated annually by the Board, upon recommendation of the Nominating and Governance Committee of the Board, and may be removed by the Board in its discretion.

Qualifications. Members of the Committee must meet the following criteria as well as any additional criteria required by applicable law or the rules and regulations of the Securities and Exchange Commission (the "SEC") or the securities exchange on which the Company's securities are listed and such other qualification as are established by the Board from time to time:

1. Each member shall meet the independence standards established by the SEC and the securities exchange on which the Company's securities are listed.

2. Each member shall meet the financial literacy requirements of the securities exchange on which the Company's securities are listed.

3. At least one member of the Committee shall be an "audit committee financial expert", as that term is defined in Item 407(d)(5)(ii) of Regulation S-K (a person who satisfies the definition of "audit committee financial expert" will also be presumed to have the financial literacy requirements of the securities exchange on which the Company's securities are listed), and shall have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in the individual's financial sophistication, including being or having been a chief executive officer, chief financial officer, or other senior officer with financial oversight responsibilities.

4. No member may serve simultaneously on the audit committees of more than two other public companies unless the Board determines that such simultaneous service will not impair the ability of such member to effectively serve on the Committee.

5. No member may serve as a member of the Committee if the person has participated in the preparation of the financial statements of the Company or the Company's current subsidiaries at any time during the past three years.

Chairperson. The Board may designate a chairperson of the Committee (the "**Chairperson**"). The Chairperson of the Committee shall preside at each meeting of the Committee, report regularly to the Board regarding the Committee's activities and set the agendas for meetings of the Committee and other committees of the Board. In the absence of that designation, the Committee may designate a Chairperson by majority vote of the Committee members, provided that the Board may replace any chairperson designated by the Committee at any time.

Responsibilities

The Committee is charged by the Board as follows:

1. The Committee will be directly responsible for appointing, retaining, providing for the compensation of an independent "registered public accounting firm" to serve as the Company's independent auditor, overseeing the work of the independent auditor (including resolution of any disagreements between management and the independent auditor regarding internal controls or financial reporting), evaluating, at least annually, the performance of the independent auditor and, if so determined by the Committee, terminating and replacing any independent auditor; it being acknowledged that the independent auditor is ultimately accountable to the Board and the Committee, as representatives of the stockholders. The Committee will review and pre-approve all audit and permissible non-audit services, audit engagement fees and terms and adopt policies and procedures for the Committee's pre-approval of the permitted services by the Company's independent auditor or other registered public accounting firm on an ongoing basis. At least annually, the Committee shall receive an audit engagement letter and either execute it on behalf of the Company or, if the Committee or its chairperson are not appropriate parties to sign the letter, acknowledge the letter and agree to the terms of engagement.

2. The Committee shall, at least annually, ensure the receipt of and evaluate the written disclosures and the report that the independent auditor submits to the Committee describing (1) the auditor's relationships with the Company, in order to assess the independence of the independent auditor, discuss such reports with the auditor, ensure the independence of the independent auditor and, if so determined by the Committee in response to such reports, take appropriate action to address issues raised by such evaluation; (2) the independent auditor's internal quality control procedures; (3) any issues raised by the most recent internal quality control review, or peer review, of the independent auditor, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the independent auditor, and any steps taken to deal with any such issues; and (4) any other matters required by the applicable requirements of the Public Company Accounting Oversight Board or other regulatory body and any relationships or services that may impact the objectivity and independence of the auditors.

   After reviewing the foregoing report and the independent auditor's work throughout the year, the Committee will evaluate the independent auditor's qualifications, performance, and independence.

   The Committee will assure the regular rotation of the lead audit partner every five years as required by law. The Committee will take such other appropriate actions as may be required or desirable by the Committee to ensure the independence of the independent auditor.

   The Committee shall present its conclusions with respect to the independence and qualifications of the independent auditor to the full Board.

3. Discuss with the independent auditor the matters required to be discussed by Statement on Auditing Standards No. 61, as amended (AICPA, Professional Standards, Vol. 1. AU Section 380), as adopted by the Public Company Accounting Oversight Board, and as it may be modified or supplemented.

4. Instruct the independent auditor and the internal auditor, if any, to advise the Committee if there are any subjects that require special attention.

5. The Committee shall review and discuss with management and the independent auditor, as applicable, reports from the independent auditor concerning:

   - All critical accounting policies of the Company.

   - All alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the independent auditor.

   - Any material written communication between the independent auditor and management.

- Any matters required to be communicated to the Committee under generally accepted auditing standards and other legal or regulatory requirements, including any matters required to be communicated under applicable auditing standards.

6. Meet with management, the internal auditor, if any, and the independent auditor, as applicable, to review and discuss:

    - The annual audited and quarterly unaudited financial statements and annual and quarterly reports on Form 10-K and Form 10-Q, including the disclosures in "Management's Discussion and Analysis of Financial Condition and Results of Operations" and following such review and discussions, if so determined by the Committee, recommend to the Board that the annual audited financial statements and "Management's Discussion and Analysis of Financial Condition and Results of Operations" be included in the Company's annual report on Form 10-K.

    - The scope, timing and results of the independent audit and the quarterly reviews of the Company's financial statements, and the independent auditor's opinion on the annual financial statements.

    - Significant issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting policies.

    - Analysis prepared by management or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements.

    - The effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the Company's financial statements.

    - Significant issues encountered in the course of the audit work, including: restrictions on the scope of activities; or on access to requested information, and management's response.

7. Review and discuss with management and the independent auditor management's report on internal control over financial reporting, and the independent auditor's audit of the effectiveness of the Company's internal control over financial reporting and its attestation report, if required, prior to the filing of the Form 10-K.

8. Review the management letter, delivered by the independent auditor in connection with the audit.

9. Meet at least once each year in separate executive sessions with management, the internal auditor, if any, and the independent auditor to discuss matters that any of them or the Committee believes could significantly affect the financial statements and should be discussed privately. Additionally, in the case of such meetings with the Company's independent auditor, the Committee will discuss with the independent auditor, among other things, the results of the independent auditor's examinations and any other matters required

to be communicated to the Committee by the independent auditor under generally accepted auditing standards.

10. Review and discuss with management, the internal auditor, if any, and the independent auditor the adequacy and effectiveness of the Company's internal controls, including any changes, significant deficiencies or material weaknesses in those controls reported by the independent auditor, the internal auditor, if any, or management and any special audit steps adopted or changes required in light of any material control deficiencies, the reports and certifications regarding internal control over financial reporting and any fraud, whether or not material, that involves management or other Company employees who have a significant role in the Company's internal controls.

11. Review and discuss the adequacy and effectiveness of the Company's disclosure controls and procedures and the reports and certifications over disclosure controls and procedures.

12. Have such direct and independent interaction with members of management, including the Company's chief financial officer and chief accounting officer, as the Committee believes appropriate.

13. Review significant changes to the Company's accounting principles and practices proposed by the independent auditor, the internal auditor, if any, or management.

14. Review the responsibilities, functions, qualifications and performance of the Company's internal audit function, if any, including internal audit's charter, plans, budget, objectivity and the scope and results of internal audits, as applicable.

15. If applicable, review, in general, earnings press releases, and review and discuss with management and the independent auditor policies with respect to earnings press releases (with particular attention to any use of "pro forma" or "adjusted" non-GAAP information), financial information and earnings guidance provided to the public, analysts, and ratings agencies.

16. Conduct or authorize such inquiries into matters within the Committee's scope of responsibility as the Committee deems appropriate.

17. Present approved minutes of Committee meetings to the Board, and report to the Board on any significant matters arising from the Committee's work.

18. At least annually, review and reassess this Charter and, if appropriate, recommend changes to the Board.

19. Prepare the Committee report required by the rules and regulations of the SEC to be included in the Company's annual proxy statement.

20. Establish a procedure for receipt, retention, and treatment of any complaints received by the Company about its accounting, internal accounting controls, or auditing matters and for the confidential and anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

21. The Committee shall (a) develop and maintain policies and procedures for the Committee's review, approval and/or ratification of related party transactions and (b) review, approve or ratify, and monitor related party transactions in accordance with the Company's related party transactions policy. The Committee shall have the authority to review, approve and monitor any such "related party" transactions for conflict of interest situations on an ongoing basis.

22. The Committee is authorized to engage independent legal, accounting, and other advisors as it determines necessary or appropriate to carry out its duties.

23. Conduct, at least annually, a self-performance evaluation of this Committee.

General

Meetings. The Committee will meet at least once each fiscal quarter at such times and places as the Committee determines. The Chairperson of the Committee shall preside at each meeting. The Chairperson will manage the matters of the Committee, set and approve the agenda for the Committee's meetings based on the Committee charter ("**Committee Management Items**"), and any member may suggest items for consideration, and work with the chairs of the other committees on Committee Management Items. If a chairperson is not designated or present, an acting chair may be designated by the Committee members present. The Committee may act by unanimous written consent (which may include electronic consent) in lieu of a meeting in accordance with the Company's bylaws.

Authority to Retain Advisors. The Committee shall have the authority to engage independent counsel or other advisors as it deems necessary or appropriate to carry out its duties. The Committee shall set the compensation, and oversee the work of, any independent counsel or other advisors retained by it. The Company will provide appropriate funding, as determined by the Committee, to pay the independent auditor, any other registered public accounting firm and any independent counsel and any other outside advisors hired by the Committee and any administrative expenses of the Committee that are necessary or appropriate in carrying out its activities.

Subcommittees. 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. If designated, each such subcommittee will establish its own schedule and maintain written minutes of its meetings, which minutes will be filed with the minutes of the meetings of the Board. The Committee shall not delegate to a subcommittee any power or authority required by law, regulation or listing standard to be exercised by the Committee as a whole.

Compensation. Members of the Committee shall receive such fees, if any for their service as Committee members as may be determined by the Board in its sole discretion. Members of the Committee may not receive any compensation from the Company except the fees that they receive for service as a member of the Board or any committee thereof.

Authority

By adopting this Charter, the Board delegates to the Committee full authority in its discretion to:

1. Perform each of the responsibilities of the Committee described above.

2. Appoint a chair of the Committee, unless a chair is designated by the Board.

3. Engage independent counsel and other advisors as the Committee determines necessary to carry out its responsibilities.

4. Cause the officers of the corporation to provide such funding as the Committee shall determine to be appropriate for payment of compensation to the Company's independent auditor and any legal counsel or other advisors engaged by the Committee, and payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.