

IN8BIO, INC.

CHARTER OF THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS

PURPOSE

The purpose of the Audit Committee (the “*Committee*”) of the Board of Directors of IN8bio, Inc. (the “*Company*”) is to provide assistance to the Board by fulfilling the Committee’s responsibilities and duties outlined in this charter, including, among other things, to:

- oversee the Company’s accounting and financial reporting processes, systems of internal control, financial statement audits and the integrity of the Company’s financial statements;
- manage the selection, engagement terms, fees, qualifications, independence, and performance of the registered public accounting firms engaged as the Company’s independent outside auditors for the purpose of preparing or issuing an audit report or performing audit services (the “*Auditors*”);
- maintain and foster an open avenue of communication with the Company’s management, internal audit group (if any) and Auditors;
- review any reports or disclosures required by applicable law and stock exchange listing requirements;
- oversee the design, implementation, organization and performance of the Company’s internal audit function (if any);
- help the Board oversee the Company’s legal and regulatory compliance;
- the review and assessment of the Company’s risk management, risk assessment and major risk exposures, including privacy, cybersecurity and information technology risks; and
- provide regular reports and information to the Board.

COMPOSITION

The members of the Committee shall be appointed by the Board on the recommendation of the Nominating and Corporate Governance Committee and may be removed by the Board in its discretion. Vacancies occurring on the Committee will be filled by the Board. Resignation or removal of a Committee member from the Board for any reason will automatically constitute resignation or removal from the Committee.

The Committee will consist of at least three members of the Board. Each member of the Committee will satisfy (i) the independence, financial literacy and other requirements imposed by applicable law and stock exchange listing requirements and (ii) any other qualifications determined by the Board. At least one member of the Committee will satisfy the applicable financial-sophistication requirements and any other requirement for accounting or related financial management expertise required by applicable law and stock exchange listing requirements.

The Board may designate a chairperson of the Committee. 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.

AUTHORITY

The Committee will have access to all Company books, records, facilities and personnel as deemed necessary or appropriate by any member of the Committee. The Committee shall have authority to appoint, determine compensation for, retain and oversee the Auditors as set forth in Section 10A(m)(2) of the Securities Exchange Act of 1934, as amended, and the rules thereunder, to fulfill its responsibilities under this charter. The Committee may retain legal, accounting or other outside advisors as it deems necessary or appropriate. The Company shall provide appropriate funding, as determined by the Committee, for the payment of compensation to independent counsel and other advisors engaged by the Committee, as well as funding for the payment of ordinary administrative expenses that, as determined by the Committee, are necessary or appropriate in carrying out its duties. The Committee will have authority to require that any of the Company's personnel or outside advisors attend any meeting of the Committee or meet with any member of the Committee or any of its advisors.

The Chairperson shall have the delegated authority to act on behalf of the Committee in connection with (1) approval of the retention of outside service providers and advisors (including negotiation and execution of their engagement letters), (2) preapproval of audit or non-audit services, (3) reviewing with management the Company's proposed earnings press releases and other financial information and guidance regarding the Company's results of operations provided publicly or to ratings agencies, (4) approval of payment of expenses incurred by the Committee described in the previous paragraph, and (5) as may otherwise be determined by the Committee. The Committee also may form and delegate authority to one or more subcommittees consisting of one or more members of the Board (whether or not he, she or they are on the Committee) to the extent allowed under applicable law and stock exchange listing requirements. By delegating an issue to the Chairperson or a subcommittee, the Committee does not surrender any authority over that issue. Although the Committee may act on any issue that has been delegated to the Chairperson or a subcommittee, doing so will not limit or restrict future action by the Chairperson or subcommittee on any matters delegated to it. Any action or decision of the Chairperson or a subcommittee will be presented to the full Committee at its next scheduled meeting. By approving this Charter, the Board delegates authority to the Committee with respect to these responsibilities.

RESPONSIBILITIES

The Committee's responsibilities are for oversight. The members of the Committee are not employees of the Company, and they do not perform management's or any Auditors' functions. The Committee relies on the expertise and knowledge of management, the internal auditors (if any), and any Auditors in carrying out its oversight responsibilities. Management is responsible for preparing accurate and complete financial statements in accordance with U.S. generally accepted accounting principles ("**GAAP**"), crafting periodic reports, and establishing and maintaining appropriate accounting principles and financial reporting policies and satisfactory internal control over financial reporting. The Auditors will audit the Company's annual consolidated financial statements and, when required, the effectiveness of the Company's internal control over financial reporting and review the Company's quarterly financial statements. It is not the Committee's responsibility to prepare or certify the Company's financial statements, guarantee the audits or reports of the Auditors, certify as to whether any Auditors are "independent" under applicable law or stock exchange listing requirements, or ensure that the financial statements or periodic reports are complete and accurate, conform to GAAP, or otherwise comply with applicable law or stock exchange listing requirements or the Company's policies.

The Committee shall have the following responsibilities; *provided, however*, that this list of responsibilities is intended to be a guide and to remain flexible to account for changing circumstances and needs. Accordingly, the Committee may depart from or supplement such responsibilities, and establish policies and procedures, to the extent permitted by applicable law and stock exchange listing requirements. The Board will retain the right to act on all such matters without limiting the Committee's authority, subject to compliance with applicable law and stock exchange listing requirements.

Auditor Oversight

1. Evaluation and Retention of Auditors. The Committee shall be directly responsible for the appointment, compensation, retention, oversight and, when necessary, termination of the Auditors. In addition, the Committee may replace any existing Auditors or other registered public accounting firm engaged for the financial reporting process with a different public accounting firm.

2. Approval of Audit Services. The Committee will determine and approve engagements of the Auditors, prior to commencement of such engagements, to perform all proposed audit, review and attest services, including the scope of and plans for the audit, the adequacy of staffing, and the compensation to be paid, at the Company's expense, to the Auditors, which approval may be pursuant to preapproval policies and procedures established by the Committee consistent with applicable laws, including the delegation of preapproval authority to one or more Committee members so long as any such preapproval decisions are presented to the Committee at the next scheduled meeting.

3. Approval of Non-Audit Services. The Committee will determine and approve engagements of the Auditors, prior to commencement of such engagements (subject to the availability of exceptions available under applicable laws for *de minimis* aggregate amounts of permissible non-audit services), to perform any proposed permissible non-audit services, including the scope of the services and the compensation to be paid, at the Company's expense, to the Auditors, which approval may be pursuant to preapproval policies and procedures established by the Committee consistent with applicable laws, including the delegation of preapproval authority to one or more independent Committee members so long as any such preapproval decisions are presented to the full Committee at the next scheduled meeting.

4. Auditor Independence. Prior to engagement of any prospective Auditor, and at least annually thereafter, the Committee will assess the qualifications, performance, and independence of the Auditors, or in the case of prospective Auditors, before they are engaged. That assessment will include reviewing written disclosures from any Auditors regarding any relationships they have that may affect independence, as defined by applicable law and stock exchange listing requirements. The Committee will review a written statement from any Auditors affirming their independence, and assess, consider, and discuss with them any potential relationships concerning their objectivity and independence.

5. Audit Partner Rotation. The Committee will monitor the rotation of the partners of the Auditors on the Company's audit engagement team as required by applicable laws and rules and to consider periodically whether, in order to assure continuing auditor independence, there should be a regular rotation of Auditors.

6. Former Employees of Auditors. The Committee will oversee the policies and procedures as required by applicable law and stock exchange listing requirements governing how the Company may employ individuals who are or once were employed by the Auditors.

Financial Review and Disclosure

7. Annual Audit Results. The Committee will review with management and the Auditors,

a draft of the Auditors' report and the matters required to be communicated to the Committee by the Auditors under applicable standards adopted by the PCAOB and approved by the SEC from time to time, including any critical audit matters. In addition, the Committee will review and discuss with management and the Auditors (a) all critical accounting policies and practices to be used in the annual audit, (b) all alternative treatments of financial information within U.S. generally accepted accounting principles ("**GAAP**") for material items that have been discussed with management, ramifications of the use of such alternative disclosures and treatments on the Company's financial statements, and the treatment preferred by the Auditors and (c) other material written communications between the Auditors and management, such as any management letter or schedule of unadjusted differences.

8. Audited Financial Statement Review. The Committee will review and discuss with management and the Auditors, upon completion of the audit, the financial statements proposed to be included in the Company's Annual Report on Form 10-K to be filed with the SEC, including the disclosures under the caption "Management's Discussion and Analysis of Financial Condition and Results of Operations." Following this review, the Committee will be responsible for recommending to the Board whether the proposed annual audited financial statements should be included in the Company's Annual Report on Form 10-K.

9. Quarterly Results Review. The Committee will review and discuss with management and the Auditors, as appropriate, the quarterly financial statements, including the disclosures under the caption "Management's Discussion and Analysis of Financial Condition and Results of Operations," and the results of the Auditors' review of such financial statements, prior to public disclosure of quarterly financial information, if practicable, or filing with the SEC of the Company's Quarterly Report on Form 10 Q, and any other matters required to be communicated to the Committee by the Auditors under applicable PCAOB standards.

10. Earnings Announcements. The Committee will review and discuss with management and the Auditors, as appropriate, earnings press releases as well as financial information and earnings guidance provided to analysts and rating agencies, including the use of pro forma, non-GAAP or adjusted information.

11. Accounting Principles and Policies. The Committee will review with management and the Auditors, as appropriate, major issues that arise regarding accounting principles and financial statement presentation, including any significant changes in the Company's selection or application of accounting principles, significant regulatory or accounting initiatives or developments, as well as off-balance sheet structures, that may have a material impact on the Company's financial statements.

12. National Office Communications. To review with the Auditors, as appropriate, communications between the audit team and the Auditors' national office with respect to accounting or auditing issues presented by the engagement.

13. Disagreements Between Auditors and Management. The Committee will review with management and the Auditors, any disagreements between management and the Auditors, whether or not resolved, regarding financial reporting, accounting practices or policies or other matters, that individually or in the aggregate could be significant to the Company's financial statements or the Auditors' report, and management's response, if any, and will resolve any conflicts or disagreements regarding financial reporting.

14. Management Cooperation with Audit. The Committee will evaluate management's cooperation with the Auditors during their audit examination, including any significant difficulties or disagreements encountered during the audit, if any.

15. Proposed Accounting Adjustments. The Committee will review with the Auditors any accounting adjustments that were noted or proposed by the Auditors but were “passed” (as immaterial or otherwise).

16. Management Letters. The Committee will review with the Auditors any “management” letter, schedule of unadjusted differences or “internal control” letter issued, or to the extent practicable, proposed to be issued by, the Auditors and management’s response, if any, to such letter or schedule, as well as any additional material written communications between the Auditors and management.

Internal Audit Function

17. Internal Auditors. The Company does not currently have an Internal Audit function. If an internal audit function is established and becomes operational, the Committee will review the audit plan of the Company’s internal audit team and discuss with that team the adequacy and effectiveness of the Company’s scope, staffing, and general audit approach. The Committee will review any significant reports prepared by the Company’s internal auditors, as well as management’s response. The head of the internal auditors will also report to and be evaluated by the Committee.

Legal, Regulatory and Ethical Oversight

18. Risk Assessment and Management. The Committee will discuss with management and, as appropriate, the Auditors, the Company’s guidelines and policies with respect to risk assessment and risk management, including the Company’s major financial risk exposures and the steps taken by management to monitor and control these exposures.

19. Internal Control over Financial Reporting; Disclosure Controls. The Committee will confer with management and the Auditors concerning the scope, design, adequacy and effectiveness of internal control over financial reporting and the Company’s disclosure controls and procedures. The Committee will review reports on significant findings and recommendations with respect to internal controls over financial reporting, together with management responses and any special audit steps adopted in light of any material control deficiencies.

20. Correspondence with Regulators. The Committee will consider and review with management, the Auditors, and outside advisors or accountants any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding the Company’s financial statements or accounting policies.

21. Internal Control Report. At least annually (if required by applicable stock exchange listing requirements) or as may otherwise be determined by the Committee, the Committee will review a report by the Auditors describing its internal quality-control procedures and any material issues raised by (a) that firm’s internal quality-control review, (b) any peer review of the firm’s internal quality-control procedures or review, or (c) any inquiry or investigation by governmental or professional authorities conducted in the last five years of any audit performed by the Auditors.

22. Complaint Procedures. The Committee will oversee procedures for receiving, retaining and investigating the following:

- complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; and
- confidential and anonymous submissions by employees concerning questionable accounting or

auditing matters.

In addition, the Committee will oversee procedures for receiving, retaining and investigating any “hotline” complaints or submissions delegated to the Committee by the Board.

23. Ethical Compliance. The Committee will review the results of management’s efforts to monitor compliance with the Company’s programs and policies designed to ensure compliance with applicable laws and stock exchange listing requirements, including the Company’s Code of Business Conduct and Ethics (“*Code*”). The Committee will consider any request by directors or executive officers of the Company for a waiver from the Code. Any approved waivers shall be promptly disclosed as required by applicable law and stock exchange listing requirements.

24. Related Party Transactions. Unless otherwise approved or ratified pursuant to the Company’s Related Person Transaction Policy, the Committee will review and approve, in accordance with the Company’s policies, any related party transaction as defined by applicable law or stock exchange listing requirements.

25. Cybersecurity. The Committee will periodically review and discuss with the Company’s Director of Information Technology material risks relating to data privacy, technology and information security, including cybersecurity, threats and back-up of information systems and the Company’s processes for assessing, identifying, and managing such risks, as well as the Company’s internal controls and disclosure controls and procedures relating to cybersecurity incidents.

Other Matters

26. Proxy Report. The Committee will oversee the preparation of any report of the Committee required by applicable law or stock exchange listing requirements to be included in the Company’s annual proxy statement.

27. Committee Self-Assessment; Charter Review. The Committee will annually evaluate its performance. The Committee shall also review and assess the adequacy of this Charter annually and shall recommend any proposed changes to the Board for its consideration.

28. Other Legal and Finance Matters. The Committee will review with management legal and regulatory compliance and any actual, pending or threatened legal or financial matters that could significantly affect the Company’s business or financial statements or as otherwise deemed appropriate by the Committee.

29. General Authority. The Committee shall perform such other functions and have such other powers as may be necessary or appropriate in the discharge of any of the foregoing.

MEETINGS AND MINUTES

The operation of the Committee will be subject to the bylaws of the Company and the Delaware General Corporation Law, each as in effect from time to time. The Committee shall meet at least quarterly, or more frequently if it deems appropriate to perform its duties and responsibilities under this charter. The same procedural rules concerning notice of meetings, actions by unanimous consent or telephonic meetings and meetings held by other means of remote communication, and other procedural matters, shall apply to Committee meetings as apply to meetings of the Board under the Company’s bylaws and other governing documents. Unless otherwise determined by the Committee, each regularly scheduled meeting will conclude with an executive session that excludes members of management. As part of its responsibility to

foster open communication, the Committee will meet periodically with management, personnel in charge of the internal audit function (if any) and the Auditors in separate executive sessions. From time to time, or when requested by the Board, the Chairperson of the Committee will report to the Board.

The Committee will maintain written minutes of its meeting and regularly report to the Board on its actions and recommendations. The Committee may act by unanimous written consent; when it does so, those actions will be filed in the minute book.

Approved by the Board of Directors: December 7, 2022

Effective: July 29, 2021

Amended: March 5, 2024