

**CHARTER OF THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS OF
ODYSSEY THERAPEUTICS, INC.**

I. PURPOSE

The purpose of the Audit Committee (the “**Committee**”) of the Board of Directors (the “**Board**”) of Odyssey Therapeutics, Inc. (the “**Company**”) is to assist the Board in fulfilling its oversight responsibilities with respect to matters involving the Company’s accounting, financial reporting, internal control and certain key corporate governance and compliance functions. The Committee’s principal functions are to (i) oversee the quality and integrity of the Company’s financial statements and accounting and financial reporting processes, systems of internal control over financial reporting and disclosure controls and the audits of the Company’s financial statements by the Company’s independent registered public accounting firm (the “**Independent Auditors**”); (ii) oversee the Independent Auditors’ qualifications and independence and the appointment, retention and performance of the Company’s internal audit function (which may be outsourced) and the Independent Auditors; (iii) provide risk management and governance oversight; and (iv) ensure the Company’s compliance with material legal and regulatory requirements. The Committee shall also have all authority necessary to fulfill the duties and responsibilities assigned to the Committee in this charter (the “**Charter**”) or otherwise assigned to it by the Board.

The chairperson of the Committee (the “**Chair**”) will facilitate communication among the Independent Auditors, the Company’s financial and senior management and the Board.

The Charter sets forth the authority and responsibility of the Committee in fulfilling its purpose. While the Committee has the responsibilities and powers set forth in the Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company’s financial statements are complete and accurate and are in accordance with generally accepted accounting principles (“**GAAP**”). The Independent Auditor is responsible for performing an audit of the Company’s financial statements, and, where applicable, an audit of the Company’s internal control over financial reporting. The Company’s management is responsible for the quality, accuracy and integrity of the Company’s accounting practices, financial statements and reporting and system of internal control over financial reporting.

II. MEMBERSHIP

Except as otherwise permitted by the rules of The Nasdaq Stock Market LLC (“**Nasdaq**”), the Committee will consist of three or more members of the Board, with the exact number determined from time to time by the Board. Each member of the Committee will, subject to any exceptions permitted by Nasdaq or the Securities and Exchange Commission (the “**SEC**”), including any phase-in periods or cure periods:

- not have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years;
- have the ability to read and understand fundamental financial statements, including the Company’s balance sheet, income statement, and cash flow statement, and otherwise be financially literate, as determined by the Board;

- have sufficient financial sophistication and experience to perform the responsibilities and duties set forth in the Charter, and at least one member of the Committee must have past employment or management experience in finance or accounting, or any other comparable experience or background resulting in similar financial sophistication, as to qualify them as an “audit committee financial expert” under the applicable laws, rules and regulations, as determined by the Board;
- be free from any relationship that, in the opinion of the Board, would interfere with the exercise of independent judgment in carrying out responsibilities as a Committee member;
- not accept, directly or indirectly, any consulting, advisory or other compensatory fee from the Company or any subsidiary thereof, and not be an affiliated person of the Company or any subsidiary thereof, in each case as required by Rule 10A-3 promulgated under the Securities and Exchange Act of 1934, as amended; and
- satisfy any other applicable independence and financial literacy standards established by Nasdaq and the rules of the SEC and any other guidelines established by the Company.

All members of the Committee will be appointed by, and will serve at the discretion of, the Board. The Board may appoint a member of the Committee to serve as the Chair. If the Board does not appoint a Chair, the Committee members may designate a Chair by their majority vote. A director’s resignation or removal from the Board, for whatever reason, shall automatically constitute their resignation or removal, as applicable, from the Committee.

III. RESPONSIBILITIES AND DUTIES

The principal responsibilities and duties of the Committee in serving the purpose outlined in Section I of this Charter are set forth below as a guide, with the understanding that the Committee will carry them out in a manner that is appropriate given the Company’s needs and circumstances. To the extent permitted under applicable laws, regulations or rules, applicable stock exchange listing standards and the Company’s then-effective certificate of incorporation and bylaws, the Committee may supplement or deviate from these responsibilities and duties as appropriate and may establish policies and procedures from time to time that it deems necessary or advisable in fulfilling its responsibilities.

A. Financial Statements and Disclosures. The Committee is responsible for overseeing the independent audit of the Company’s financial statements and the quality and integrity of the Company’s financial statements and accounting and financial reporting processes. The Committee will:

1. Review the Company’s annual and quarterly financial statements prior to their public release, including any report on the Company’s internal control over financial reporting and any report or opinion by the Independent Auditors, and consider whether such statements, reports and opinions are complete, consistent with information known to the Committee and reflective of appropriate accounting principles.
2. Review any disclosure from the Company’s Chief Executive Officer and Chief Financial Officer to be made in connection with the management

certifications filed with the Company's Annual Report on Form 10-K and Quarterly Reports on Form 10-Q.

3. Review other sections of the Company's Annual Report on Form 10-K, Quarterly Report on Form 10-Q or similar filing and any related regulatory filings, including the disclosures in filings the Company makes with the SEC under the heading "Management's Discussion and Analysis of Financial Condition and Results of Operations," to consider the accuracy and completeness of the information contained therein prior to their public release.
4. If appropriate, recommend the Company's annual audited financial statements to the Board for inclusion in the Company's Annual Report on Form 10-K.
5. In connection with the Committee's review of the Company's annual and quarterly financial statements:
 - a. discuss the financial statements and the results of the Independent Auditors' audit or review, as applicable, of the financial statements with the Independent Auditors, the internal audit function, if applicable, and the Company's management;
 - b. discuss any items communicated to the Committee by the Independent Auditors in accordance with GAAP, including the applicable requirements of the Public Company Accounting Oversight Board (the "PCAOB"). These discussions should include the Independent Auditors' judgment about the quality and appropriateness of the Company's accounting principles, the reasonableness of significant judgments, the clarity of the disclosures in the Company's financial statements, any significant difficulties encountered during the course of the audit or review, any restrictions on the scope of work or access to required information and any other matters related to the conduct of the audit or review, including any "critical audit matters";
 - c. discuss with the Company's management and the Independent Auditors the Company's selection, application and disclosure of critical accounting policies and practices; and
 - d. review and discuss with the Company's management earnings press releases and the use of any "pro forma" financial information or non-GAAP financial measures, prior to public disclosure.
6. Review the following on at least an annual basis:
 - a. any major issues, as determined by the Committee, regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy of the Company's internal control over financial reporting and any special audit steps adopted in light of material weaknesses or significant deficiencies;

- b. analyses prepared by the Company's management 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 GAAP methods on the financial statements; and
 - c. the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company.
7. Provide a report for inclusion in the Company's annual proxy statement in accordance with the rules and regulations of the SEC.

B. Internal Controls. With respect to the Company's system of internal control over financial reporting and disclosure controls, the Committee will:

- 1. Oversee the integrity of accounting and financial reporting processes of the Company and its system of internal control over financial reporting, including any significant deficiencies and material weaknesses in the design or operation of such system, and the Company's disclosure controls.
- 2. Discuss any comments or recommendations of the Independent Auditors outlined in their annual management letter or internal control reports.
- 3. Review and discuss with the Company's management and the Independent Auditors the scope, design, implementation, adequacy and effectiveness of the Company's internal control over financial reporting and disclosure controls, including any reportable conditions, material weaknesses or significant deficiencies, significant changes in internal controls reported to the Committee by the Company's management or the Independent Auditors and the Company's management's reports and assessments thereon.
- 4. Periodically consult with the Independent Auditors out of the presence of the Company's management about the Company's internal control over financial reporting, the completeness and accuracy of the Company's financial statements and any other matters that the Committee or the Independent Auditors believe should be discussed privately with the Committee.

C. Internal Audit. With respect to the Company's internal audit activity, when and if established and whether managed internally or on an outsourced basis, the Committee will:

- 1. Review with the Company's management the charter, if any, activities, budget, staffing, organizational structure and effectiveness of the internal audit function.
- 2. Have final authority to review and approve the annual internal audit plan and all major changes to the plan.
- 3. Inquire of the Company's management whether any internal audit engagements or non-audit engagements were completed but not reported to the Committee, and if so, whether any matters of significance arose from such work.

4. Receive and discuss quarterly updates regarding the Company's risk management processes and systems of internal control.

D. Independent Auditors. With respect to the Company's Independent Auditors, the Committee will:

1. Appoint and oversee the work of the Independent Auditors. In this regard, the Committee will have the sole authority to select, appoint, compensate, retain, evaluate and terminate the Independent Auditors, who shall report directly to the Committee.
2. Review the continuing independence of the Independent Auditors, including by:
 - a. obtaining and reviewing, prior to engaging the Independent Auditors and on an annual basis, a letter from the Independent Auditors describing all relationships between the Independent Auditors and the Company;
 - b. at least annually, including in connection with the receipt of the letter described in clause (a) of Section III.D.2 above, reviewing and discussing with the Independent Auditors their independence, including the nature and scope of any relationships with the Company; and
 - c. taking, or recommending that the Board take, appropriate action to oversee the independence of the Independent Auditors, including discontinuing any relationships that the Committee believes could compromise the independence of the Independent Auditors.
3. Obtain and review, at least annually, a report from the Independent Auditors describing the firm's internal quality-control procedures and any material issues raised by the most recent internal quality-control review, peer review or investigation by governmental or professional authorities, within the preceding five years, including the PCAOB, and any steps taken to address any such issues.
4. Review and approve the proposal for audit planning, budget, scope and staffing developed by the Independent Auditors prior to the commencement of such work.
5. Set hiring policies for the Company's hiring of employees or former employees of the Independent Auditors, as required by applicable laws, rules, regulations and by applicable stock exchange listing standards.
6. Review and approve, prior to the commencement of such services and at least on an annual basis, all audit and permitted non-audit services (including the fees and terms thereof) to be provided by the Independent Auditors, which approval may be pursuant to pre-approval policies and procedures established by the Committee consistent with applicable laws, regulations and rules, including the delegation of pre-approval authority to one or more Committee members so long as any such pre-approval

decisions are presented to the full Committee at the next regularly scheduled meeting.

7. Periodically review and evaluate the performance of the lead audit partner of the Independent Auditors, oversee the rotation of the lead audit partner responsible for the audit and review of the Company's financial statements and consider the selection of the lead audit partner.
8. Periodically consider whether there should be a rotation of the Independent Auditors.
9. Review and discuss with the Independent Auditors any audit problems and the response of the Company's management, including any restrictions on the scope of the Independent Auditors' activities or on access to requested information, and any significant disagreements with the Company's management (including resolution of any such disagreements). The Committee is empowered to resolve any disagreements between the Independent Auditors and the Company's management.
10. Review and discuss with the Independent Auditors the reports delivered to the Committee by the Independent Auditors regarding:
 - a. critical accounting policies, critical audit matters, estimates and practices used;
 - b. alternative treatments of financial information within GAAP that have been discussed with the Company's management, the ramifications of the alternatives and the treatment preferred by the Independent Auditors; and
 - c. other material written communications between the Independent Auditors and the Company's management, such as any management letter or schedule of unadjusted differences.

E. Compliance; Values and Ethics. With respect to the Company's compliance process relating to financial impropriety, fraud, financial statement issues or other similar matters and its related values and ethics practices, the Committee will:

1. Oversee the Company's compliance with applicable laws and regulations and compliance program.
2. Oversee the investigation and follow-up (including disciplinary action) of any instances of material or significant noncompliance, including reports that involve actual or alleged violations of the Company's Code of Conduct and Ethics.
3. Review ongoing investigations, findings of any examinations by any government or regulatory authorities, and the Company's responses to such investigations, findings and examinations.
4. Review and discuss quarterly updates from the Company's management and legal counsel regarding material compliance matters.

5. Investigate any matter brought to the attention of the Committee within the scope of its duties if, in the judgment of the Committee, such investigation is necessary or appropriate.
6. 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 and anonymous submission by employees of concerns regarding questionable accounting or auditing matters, which may be addressed through the maintenance of a whistleblower reporting hotline that accommodate such submissions.
7. Oversee the Company's systems and controls for ethical behavior and the prevention of bribery and receive and respond to reports on non-compliance.

F. **Finance; Risk Management; Fraud.** With respect to the Company's finance matters, risk management policies and its processes for preventing and detecting fraud, the Committee's duties will be as follows:

1. Periodically review, discuss with the Company's management and approve the Company's investment policy, treasury management policies and procedures and overall financing and hedging strategy.
2. Review, discuss with the Company's management and recommend Board approval of the Company's annual business plan, including the annual budget for expenditures.
3. Review the Company's risk profile, as appropriate.
4. Review and discuss updates provided by the Company's management regarding the implementation and maintenance of an appropriate Company-wide risk management process, as appropriate.
5. Review the risk management processes established and maintained by the Company's management and the procedures in place to ensure that they are operating as intended.
6. Review with the Company's management the Company's major financial risk exposures and the steps management has taken to monitor such exposures, including the Company's procedures and any related policies, with respect to risk assessment and risk management.
7. Oversee the Company's programs, policies and procedures related to its information technology systems and related risk management, including information asset security, data protection, data privacy, cybersecurity and back-up of information systems, and the steps taken to monitor, mitigate and control related risks and to respond to data breaches of the Company and the third parties on whom the Company relies.
8. Receive and discuss updates from the Company's management regarding the Company's risk management processes and system of internal control over financial reporting and disclosure controls.

9. Oversee the Company's management's arrangements for the prevention, deterrence and detection of fraud and for the Company's management's responses to allegations of fraud.
10. Review any allegations of fraud disclosed to the Committee involving the Company's management or any employee of the Company with a significant role in the Company's internal control over financial reporting, legal compliance or corporate governance.
11. Challenge the Company's management and auditors, both internal and the Independent Auditors, to ensure that the Company has in place appropriate antifraud programs and controls and to ensure that investigations are undertaken if fraud is detected.
12. Periodically review the adequacy of the Company's financial management personnel.

G. General. With respect to the authority, responsibilities and performance of the Committee pursuant to this Charter, the Committee will:

1. Periodically review the status of any legal matters or regulatory changes that could have a significant impact on the Company's financial statements.
2. Review and establish appropriate insurance coverage for the Company's directors and executive officers.
3. Review and, where appropriate, approve or waive conflicts of interest or related party transactions.
4. Carry out any other responsibilities and duties delegated to it by the Board or as the Committee deems necessary or appropriate consistent with its purpose.

IV. STUDIES AND ADVISORS

The Committee, in discharging its responsibilities and duties, may conduct, direct, supervise or authorize studies of, or investigations into, any matter that the Committee deems appropriate, with full and unrestricted access to all books, records, documents, facilities and personnel of the Company. The Committee has the sole authority and right, at the expense of the Company, to retain, supervise and terminate legal counsel, other consultants, accountants, experts and advisors of its choice to assist the Committee in connection with its functions. The Committee will have the sole authority to approve the fees and other retention terms of any such third parties. The Company will provide for appropriate funding, as determined by the Committee, for:

- payment of compensation to the Independent Auditors and any legal counsel and other consultants, accountants, experts and advisors retained by the Committee; and
- ordinary administrative expenses of the Committee that are necessary and appropriate in carrying out its functions.

V. MEETINGS, ACTIONS WITHOUT A MEETING AND STAFF

Meetings of the Committee shall be held as frequently as is determined appropriate by the Committee, which shall be no less often than quarterly. The Chair, in consultation with the other members of the Committee, will set the dates, times and places of such meetings. The Chair will set the agenda for Committee meetings and will circulate, or cause to be circulated, the agenda reasonably in advance of each meeting. The Chair or any other member of the Committee may call meetings of the Committee in accordance with the Company's then-current bylaws.

The Chair will preside over Committee meetings. If the Chair is absent from a meeting, the members of the Committee may appoint any other member to preside by a majority vote.

The Committee shall be governed by the same rules regarding meetings (including meetings in person or by telephone or other similar communications equipment), action(s) by written consent, notice, waiver of notice and quorum (except that a quorum of the Committee will consist of no fewer than two members) and voting requirements as are applicable to the Board.

Subject to the requirements of the Charter and applicable laws, rules and regulations, the Committee and the Chair may hold private meetings with their advisors, the Independent Auditors or other members of the internal audit function, as applicable, and may invite any director, executive or employee of the Company, or such other person, as it deems appropriate in order to carry out its responsibilities, to attend and participate (in a non-voting capacity) in all or a portion of any Committee meeting. The Committee may exclude from all or a portion of its meetings any person it deems appropriate in order to carry out its responsibilities. The Chair (or other member presiding over a meeting) will designate a secretary for each meeting, who need not be a member of the Committee. The Company shall provide the Committee such staff support as it may require.

VI. MINUTES AND REPORTS

The Committee will maintain written minutes of its meetings and copies of its actions by written consent, and will make such minutes and copies of written consents available to the other members of the Board and cause such minutes and copies of written consents to be filed with the minutes of the meetings of the Board. The Chair will periodically report to the Board with respect to the activities of the Committee, including on significant matters related to the Committee's responsibilities and the Committee's deliberations and actions.

VII. COMPENSATION

Members of the Committee will receive compensation for their service as Committee members as may be determined by the Board, which may include additional compensation for the Chair.

VIII. DELEGATION OF AUTHORITY

The Committee may from time to time, as it deems appropriate and to the extent permitted under applicable laws, rules, regulations, stock exchange listing standards and the Company's then-effective certificate of incorporation and bylaws, form and delegate authority to subcommittees. In the event of a conflict between the Charter and the Company's certificate of incorporation and bylaws, the Company's certificate of incorporation and bylaws shall control. The Committee hereby delegates to the Chair the authority to pre-approve proposed audit and

permissible non-audit services to be performed by the Independent Auditors, subject to the other provisions of the Charter.

IX. REVIEW OF COMMITTEE COMPOSITION, PERFORMANCE AND CHARTER

The Committee will evaluate and report to the Board on the Committee's composition and performance periodically. The Committee will also annually review and reassess the adequacy of this Charter and recommend to the Board any changes the Committee determines are appropriate.

Approved on April 14, 2026 and effective as of the closing of the initial public offering of the Company's common stock