INHIBIKASE THERAPEUTICS, INC.
AUDIT COMMITTEE CHARTER

Effective December 22, 2020,
as amended June 11, 2026

I PURPOSE

The Audit Committee (the "Committee") shall report to and assist the Board of Directors (the "Board") of Inhibikase Therapeutics, Inc. (the "Company") by providing oversight of the financial management, independent auditors, accounting and financial reporting procedures of the Company, the audit of the Company's financial statements, risk management and legal compliance of the Company, the Company's regulatory compliance with the regulatory framework of laws, regulations and guidance to which the Company, as a biopharma company, is subject with respect to its operations (the "Regulatory Framework"), the high quality, ethical and legal standards, and compliance with applicable operational, health, safety, quality, and regulatory requirements and best practices (collectively, "Standards") and related issues and attendant risks, as described in this Charter, or as otherwise directed by the Board and management's efforts to adopt and implement policies and procedures that require the Company and its employees to comply with the Regulatory Framework and the Standards, as well as such other matters as directed by the Board or this Charter. The Regulatory Framework includes but is not limited to restrictions on the marketing of the Company's products, anti-bribery, anti-corruption and self-referral rules, and reimbursement and payment for the Company's services, including Medicare reimbursement.

II MEMBERSHIP

The Committee shall be comprised of at least three members of the Board. Members shall be appointed and may be removed by the Board. Each member of the Committee: (1) is independent as defined in Rule 5605(a)(2) under the Listing Rules of The Nasdaq Stock Market LLC (the "Nasdaq Rules"); (2) meets the criteria for independence in Rule 10A-3(b)(1) promulgated under Section 10A(m)(3) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), subject to the exemptions provided in Rule 10A-3(c); and (3) has not participated in the preparation of the financial statements of the Company or a current subsidiary of the Company at any time during the past three years.

Notwithstanding the foregoing, one director who is not "independent" as defined in Rule 5605(a)(2) under the Nasdaq Rules but who satisfies the criteria for independence set forth in Section 10A(m)(3) of the Exchange Act and the rules thereunder and is not a current officer or employee or a Family Member (as defined in the Exchange Act) of such officer or employee, may serve on the Committee if the Board, under exceptional and limited circumstances, determines that membership on the Committee by the director is required by the best interests of the Company and its stockholders, and the Board discloses, in the next annual proxy statement subsequent to such determination (or, if the Company does not file a proxy statement, in its Form 10-K), the nature of the relationship and the reasons for that determination. A director serving on the Committee under this exception may not serve on the Committee for more than two years and may not chair the Committee.

Each member of the Committee must be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement and cash flow statement, and must be informed, or shall become informed, within a reasonable period of time after their election to the Committee, with respect to matters of compliance with the Regulatory Framework and the Standards that are within the Committee's oversight responsibilities. At least one member of the Committee must have past employment experience in finance or accounting, requisite professional certification in accounting or other comparable experience or background that leads to financial sophistication. At least one member of the Committee must be an "audit committee financial expert" as defined in Item 407(d)(5)(ii) of Regulation S-K. A person who satisfies this definition of audit committee financial expert will also be presumed to have financial sophistication. The Board shall designate one member to act as the Chairperson of the Committee. The Chairperson shall chair all meetings of the Committee and perform such other activities as from time to time are requested by the other Committee members or as circumstances dictate. The Committee may form and delegate authority to subcommittees when appropriate.

III COMPENSATION

A member of the Committee may not, other than as a member of the Committee, the Board or any other committee established by the Board, receive directly or indirectly any consulting, advisory or other compensatory fee from the Company. A member of the Committee may receive additional directors' fees as compensation for the significant time and effort required to fulfill the duties of an Committee member. The Committee is authorized to incur ordinary administrative expenses in performing duties.

IV MEETINGS

The Committee shall meet as often as it determines is necessary to carry out its responsibilities under this Charter, and in no event less than quarterly. The Committee shall report regularly to the Board with respect to its activities and make recommendations to the Board as appropriate. The Committee shall maintain written minutes of its meetings. The Committee may, in its discretion, invite to any meeting other directors of the Company, members of the Company's management or any other person, including, without limitation, outside counsel or consultants, whose presence the Committee believes to be desirable and appropriate. In the discretion of the Chairperson, but at least once per year, the Committee shall meet in executive session. The Committee can meet in person or by video or telephone conference or such other means by which all participants in the meeting can hear each other. A majority of the members of the Committee shall constitute a quorum for purposes of holding a meeting, and the Committee may act by vote of a majority of members present at a meeting. In lieu of a meeting, the Committee may act by unanimous written consent.

V COMMITTEE AUTHORITY AND RESPONSIBILITIES

The Company's management is responsible for preparing the Company's financial statements and the independent auditor is responsible for auditing these financial statements. The Committee is responsible for overseeing the conduct of these activities by the Company's management and the independent auditor, and the integrity of the Company's financial

statements. The Committee is also responsible for preparing the report of the Committee that SEC rules require be included in the Company's annual proxy statement.

Limitations Inherent in the Committee's Role

The financial management and the independent auditor of the Company have more time, knowledge and more detailed information on the Company than do Committee members and 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") and applicable rules and regulations. Furthermore, while the Committee is responsible for reviewing the Company's policies and practices with respect to risk assessment and management, it is the responsibility of the Chief Executive Officer and senior management to determine the appropriate level of the Company's exposure to risk.

In carrying out its oversight responsibilities, the Committee shall perform the following functions:

Oversight of the Company's Independent Auditor

1. Directly responsible for the appointment, retention, compensation, overseeing, evaluation and, when appropriate, termination of the independent auditor, including resolving disagreements between management and the independent auditor regarding financial reporting and overseeing the qualifications, independence and performance of the independent auditor. The Committee shall instruct the independent auditors to report directly to the Committee.

2. Obtain and review at least annually a report from the independent auditor describing:

    i. the independent auditor's internal quality-control procedures,

    ii. any material issues raised by the most recent internal quality-control review or peer reviews or the Public Company Accounting Oversight Board ("PCAOB") 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 firm, and any steps taken to deal with such issues,

    iii. all relationships between the independent auditor and the Company or any of its subsidiaries; actively discuss with the independent auditor this report and any disclosed relationships or services that may impact the objectivity and independence of the auditor and take, or recommend that the Board take, appropriate action to in response to this report to satisfy itself of the auditor's independence, including, requesting that the independent auditors provide the Committee with the written disclosures and the letter required by PCAOB Rule 3526 ("Rule 3526"); and

iv. assuring that Section 10A of the Securities Exchange Act of 1934, as amended, has not been implicated.

3. Require that the independent auditors provide to the Committee written affirmation that the independent auditor is, as of the date of the affirmation, independent in compliance with PCAOB Rule 3520; and, based on such disclosures, statement, discussion and affirmation, take or recommend that the Board take appropriate action in response to the independent auditors' report to satisfy itself of the independent auditors' independence. In addition, before approving the initial engagement of any independent auditor, the Committee shall receive, review and discuss with the audit firm all information required by, and otherwise take all actions necessary for compliance with the requirements of, Rule 3526. References to rules of the PCAOB shall refer to any substantially equivalent rules adopted to replace the rules referred to above, in each case as subsequently amended, modified or supplemented.

4. Evaluate annually the qualifications, performance and independence of the independent auditor, considering:

   i. whether the independent auditor's quality controls are adequate,

   ii. whether the lead audit partner and the other senior members of the independent auditor team(s) are adequate,

   iii. whether the provision of non-audit services is compatible with maintaining the auditor's independence,

   iv. whether the independent auditor is in compliance with the audit partner rules (including rotation requirements) of the Securities and Exchange Commission (the "SEC") and PCAOB,

   v. the opinion of management and the Company personnel primarily responsible for the design and implementation of the internal audit function of the independent auditor's performance, and

   vi. whether, to assure continuing auditor independence, the audit firm engaged by the Company to serve as independent auditors should be regularly changed.

5. Pre-approve all audit and permitted non-audit and tax services (other than non-audit services if the "de minimis" provisions of Section 10A(i)(1)(B) of the Exchange Act are satisfied and non-audit services prohibited under Section 10A(g) of the Exchange Act or the applicable rules of the SEC or the PCAOB) that may be provided by the Company's independent auditor or other registered public accounting firm (including by delegating this pre-approval authority to any one or more members who shall present their decisions to the full Committee at the next scheduled meeting).

6. Review and approve the original proposed scope of the annual independent audit plan(s) of the Company's financial statements and the associated engagement fees, as well as any significant variations in the actual scope of the independent audit and associated engagement fees.

7. Review and discuss with the independent auditors the report required to be delivered by such auditors pursuant to Section 10A(k) of the Exchange Act.

8. Establish, or recommend to the Board, policies for the hiring of employees or former employees of the independent auditor.

9. Review with the independent auditor any difficulties the auditors encountered in the course of their audit work, including restrictions on the scope of work or access to requested information, any significant disagreements with management and a discussion of the responsibilities, budget and staffing of the Company's internal audit function.

10. Review with the independent auditor the critical accounting policies and practices used by the Company, alternative treatments of financial information within GAAP that the independent auditor has discussed with management, the ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the independent auditor.

11. Review and discuss with the independent auditors (outside of the presence of management) how the independent auditors plan to handle their responsibilities under the Private Securities Litigation Reform Act of 1995, and request assurance from the independent auditors that Section 10A(b) of the Exchange Act has not been implicated.

12. Review and discuss with the independent auditors those matters brought to the attention of the Committee by the independent auditors pursuant to PCAOB AS 1301 Communications with Committees.

Review of Financial Reporting, Policies and Processes

1. Discuss with management and the independent auditor the audited financial statements to be included in the Company's annual report on Form 10-K, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and review and consider with the independent auditor the matters required to be discussed by the applicable auditing standards issued by the PCAOB (the "Auditing Standards"), all critical accounting policies and practices used or to be used by the Company and any significant financial reporting issues that have arisen in connection with the preparation of the audited financial statements. Based on these discussions, advise the Board whether it recommends that the audited financial statements be included in the Company's annual report on Form 10-K.

2. Discuss with management and the independent auditor, prior to the filing thereof, the Company's interim financial results to be included in the Company's quarterly reports on Form 10-Q, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and the matters required to be discussed by the applicable Auditing Standards.

3. Review the Company's earnings press releases prior to public dissemination and the type and presentation of information included in the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies, paying particular attention to the use of non-GAAP financial information.

4. Review (i) changes in the Company's accounting policies and practices and significant judgments that may affect the Company's financial results, (ii) the nature of any unusual or significant commitments or contingent liabilities together with the underlying assumptions and estimates of management and (iii) the effect of changes on accounting standards that may materially affect the Company's financial reporting practices.

5. Review with management its assessment of the effectiveness and adequacy of the Company's internal control structure and procedures for financial reporting ("Internal Controls") and review with the independent auditor the attestation to and report on the assessment made by management, if any, and consider whether any changes to the Internal Controls are appropriate. The review of Internal Controls shall include whether there are any significant deficiencies and material weaknesses in the design or operation of the Internal Controls which are reasonably likely to affect the Company's ability to record, process, summarize and report financial information and any fraud involving management or other employees with a significant role in the Internal Controls. The Committee shall also review any special audit steps adopted in light of material control deficiencies.

Related Party Transactions

1. Implement and administer standards to be applied by the Board in making its determination as to related party transactions that may present actual, potential or perceived conflicts of interest or may raise questions as to whether such transactions are consistent with the best interests of the Company and its stockholders.

2. Review, approve and ratify any related party transactions based on the standards set forth in the Company's Related Party Transaction Policy.

Risk Management, Legal Compliance and Ethics

1. Review and monitor, as appropriate: (i) litigation or other legal matters that could have a significant impact on the Company's financial results and (ii) significant

findings of any examination by regulatory authorities or agencies, in the areas of securities, accounting or tax, such as the SEC or the U.S. Internal Revenue Service.

2. Review with management the Company's disclosure controls and procedures and management's conclusions about the efficacy of such disclosure controls and procedures, including any deficiencies in, or material non-compliance with, such controls and procedures.

3. Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters. Adopt, as necessary, appropriate remedial measures or actions with respect to such complaints or concerns.

4. Discuss guidelines and policies to govern the process by which risk assessment and management is undertaken and handled. Discuss with management the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.

5. Prepare and approve the Committee's report required to be included in the Company's annual proxy statement.

Healthcare Compliance

1. Review and discuss with management the implementation and enforcement of policies, standards, procedures, and training and risk management programs, and compliance with the Regulatory Framework and the Standards, in the areas of healthcare compliance, anti-bribery and anti-corruption, including without limitation with respect to healthcare, patient privacy and data security laws and regulations, including the Health Insurance Portability and Accountability Act of 1996, the Health Information Technology for Economic and Clinical Health Act, the Federal Food, Drug, and Cosmetic Act and the Anti-kickback Statute, regulations promulgated thereunder, and corresponding statutes and regulations implemented by states and foreign jurisdictions. In furtherance of this responsibility:

    i. Management shall periodically discuss with the Committee specific substantive critical healthcare compliance risks and issues (including compliance investigations), as well as trends in healthcare and FDA compliance and the Company's plans to address them.

    ii. The Committee shall periodically review with management (1) the implementation and effectiveness of the Company's healthcare and FDA compliance programs (including training), (2) the adequacy of the resources for those programs, (3) organizational talent and process

improvements and (4) the healthcare and FDA compliance programs of newly acquired companies.

iii. The Committee shall periodically review and discuss with management the implementation and enforcement of policies, standards, procedures and risk management programs, and compliance with applicable laws and regulations, related to the U.S. Foreign Corrupt Practices Act ("FCPA") and other anti-corruption laws.

iv. The Committee shall periodically review and discuss with management the results of any inspections or other regulatory actions and any significant deviations observed by the Company's quality functions.

Other Areas of Regulatory Compliance

1. Review and discuss with relevant management, at least annually, the implementation and effectiveness of risk management programs in the areas listed below. These annual reviews for each such area should focus on specific substantive critical regulatory compliance issues, risk management issues, and trends in enforcement and compliance and how the Company plans to address them.

   i. Supply chain

   ii. Environmental regulations

   iii. Employee health and safety

   iv. Privacy

   v. Cybersecurity

   vi. Political expenditures and lobbying activities

Other Reports Received

Review and address any reports or other information related to the Regulatory Framework or the Standards and received through the Company's ethics hotline or otherwise received from management or an employee or consultant of the Company, including those received not in the ordinary course. Such reports include but are not limited to notices of complaints and allegations relating to the Company's operations that are deemed to be material by the Chairperson of the Committee.

Government Agreements

Receive updates on compliance with any ongoing corporate integrity agreements or similar significant undertakings by the Company with the U.S. Department of Health

and Human Services, U.S. Department of Justice, U.S. Securities and Exchange Commission, U.S. Food and Drug Administration, or any other government agency.

Other Areas of Responsibility and Authority

1. Conduct an annual self-evaluation of its performance in fulfilling its duties and responsibilities under this Charter.

2. At least annually, review and assess the adequacy of this Charter and recommend any proposed changes to the Board for approval.

VI ADVISORS

The Committee has sole authority to retain and terminate any consultants, independent legal counsel or other advisors who advise the Committee, including the sole authority to approve their fees and other retention terms. The Company shall provide for appropriate funding, as determined by the Committee, for the payment of reasonable compensation to any such advisor retained by the Committee.