

**CHARTER OF THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS OF
BIT DIGITAL, INC.**

**Adopted by the Board of Directors of Bit Digital, Inc. (the “Company”) on May 20, 2021,
and amended on August 25, 2023.**

I. PURPOSE OF THE COMMITTEE

The purposes of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of the Company is to assist the Board in fulfilling its legal and fiduciary obligations with respect to matters involving the accounting, auditing, financial reporting, internal control and legal compliance functions of the Company and its subsidiaries, including, without limitation, the Board’s oversight of (i) monitoring the quality and integrity of the Company’s financial statements and systems of internal controls regarding risk management, finance and accounting; (ii) the Company’s compliance with legal and regulatory requirements; (iii) the Company’s independent auditors’ qualifications and independence; and (iv) the performance of the Company’s independent auditors and the Company’s internal audit function; and (v) if required, issuing the report required by the Securities and Exchange Commission (“SEC”) to be included in the Company’s annual proxy statement.

II. COMPOSITION OF THE COMMITTEE

The Committee shall consist of two or more directors as determined from time to time by the Board on the recommendation of the Nominating and Corporate Governance Committee. Each member of the Committee shall be qualified to serve on the Committee pursuant to Rule 10A-3 under the Securities Exchange Act of 1934, as amended (including the exemptions thereunder), the requirements of the Nasdaq Stock Market and any additional requirements that the Board deems appropriate.

The Chairperson of the Committee shall be designated by the Board by a majority vote. Any vacancy on the Committee shall be filled by the Board. No member of the Committee shall be removed except by the Board.

Each member of the Committee must be financially literate, as such qualification is interpreted by the Board in its business judgment, or must become financially literate within a reasonable period of time after his or her appointment to the Committee. In addition, at least one member of the Committee must be designated by the Board to be the “audit committee financial expert”, as defined by the SEC pursuant to the Sarbanes-Oxley Act of 2002 (the “Act”).

III. MEETINGS 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 Chair of the Committee or a majority of its members may call a special meeting of the Committee. 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 should meet separately with (i) management, (ii) the person in charge of the Company’s

internal audits or other personnel responsible for the internal audit functions 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 the Committee's attention.

A majority of the members of the Committee present in person or by means of a conference telephone or other communications equipment through which all persons participating in the meeting can hear each other shall constitute a quorum.

At each Board meeting, the Committee shall deliver to the Board a report on any Committee meetings that have been held since the preceding Board meeting, including a description of all actions taken by the Committee during such period. The Committee shall submit to the Board the minutes of its meetings. The Committee shall further report regularly to the Board and will 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, the performance of the internal audit function and other matters of importance to the Board.

IV. DUTIES AND RESPONSIBILITIES OF THE COMMITTEE

In carrying out its duties and responsibilities, the Committee's policies and procedures should remain flexible, so that it may be in a position to best address, react or respond to changing circumstances or conditions. The following duties and responsibilities are within the authority of the Committee and the Committee shall, consistent with and subject to applicable law and rules and regulations promulgated by the SEC, the Nasdaq Stock Market, or any other applicable regulatory authority:

Selection, Evaluation and Oversight of the Auditors

(a) 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 must report directly to the Committee (the registered public accounting firm engaged for the purpose of preparing or issuing an audit report for inclusion in the Company's annual reports is referred to herein as the "independent auditors");

(b) 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, as provided in the Act and the SEC rules and regulations promulgated thereunder, all permitted non-audit engagements and relationships between the Company and such independent auditors (which approval should 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 or the chairperson of the Committee and the person(s) granting such approval shall report such approval to the Committee at the next scheduled meeting;

(c) Review the performance of the Company's independent auditors, including the lead partner and reviewing partner of the independent auditors, and, in its sole discretion,

make decisions regarding the replacement or termination of the independent auditors when circumstances warrant;

(d) 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; and
- (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).

The Committee should present its conclusions with respect to the above matters, as well as its review of the lead partner and the reviewing partner of the independent auditors, and its views on whether there should be a regular rotation of the independent auditors, to the Board.

(e) Evaluate the independence of the Company's independent auditors by, among other things:

- (i) reviewing all relationships between the independent auditors and the Company as delineated in paragraph (d)(iii) above;
- (ii) actively engaging in a dialogue with the Company's independent auditors with respect to any disclosed relationships or services that may impact the objectivity and independence of the auditors;
- (iii) taking, or recommending that the Board take, appropriate action to oversee the independence of the Company's independent auditors;
- (iv) monitoring compliance by the Company's independent auditors with the audit partner rotation requirements contained in the Act and the rules and regulations promulgated by the SEC thereunder;
- (v) monitoring compliance by the Company with the employee conflict of interest requirements contained in the Act and the rules and regulations promulgated by the SEC thereunder; and
- (vi) engaging in a dialogue with the independent auditors to confirm that audit partner compensation is consistent with applicable SEC rules.

Oversight of Annual Audit and Quarterly Reviews

(a) Review and discuss with the independent auditors their annual audit plan, including the timing and scope of audit activities, and monitor such plan's progress and results during the year;

(b) Review with management, the Company's independent auditors and the Company's internal audit function, 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 arrangements of the Company which do not appear on the financial statements of the Company.

(c) Review with management, the Company's independent auditors and, if appropriate, the Company's internal audit function, the following:

- (i) the Company's annual audited financial statements and quarterly financial statements, including the Company's disclosures under "Operating and Financial Review and Prospects," and any major issues related thereto;
- (ii) major issues regarding accounting principles and financial statements presentations, 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) Resolve all disagreements between the Company's independent auditors and management regarding financial reporting;

(e) Review on a regular basis with the Company's independent auditors any 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 should review with the independent auditors the following:

- (i) any accounting adjustments that were noted or proposed by the independent auditors but were rejected by management (as immaterial or otherwise);
- (ii) any communications between the audit team and the independent auditor's national office respecting auditing or accounting issues presented by the engagement; and
- (iii) any "management" or "internal control" letter issued, or proposed to be issued, by the independent auditors to the Company.

Oversight of Financial Reporting Process and Internal Controls

(a) Review:

- (i) the adequacy and effectiveness of the Company's accounting and internal control policies and procedures on a regular basis, including the responsibilities, budget, compensation and staffing of the Company's internal audit function, through inquiry, discussions and periodic meetings with the Company's independent auditors, management and the person(s) in charge of internal audit function and assessing internal controls over financial reporting;
- (ii) the yearly report prepared by management, and attested to by the Company's independent auditors, assessing the effectiveness of the Company's internal control over financial reporting and stating management's responsibility for establishing and maintaining adequate internal control over financial reporting prior to its inclusion in the Company's annual report; and
- (iii) the Committee's level of involvement and interaction with the Company's internal audit function, including the Committee's line of authority and role in appointing and compensating employees in the internal audit or internal controls compliance function.

(b) 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
- (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) Discuss guidelines and policies governing the process by which senior management of the Company and the relevant departments of the Company, including the internal audit function, 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) Review with management the progress and results of all 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 person in charge of the Company's internal audit function;

(e) Review with management the Company's administrative, operational and accounting internal controls, including any special audit steps adopted in light of the discovery of material control deficiencies;

(f) Receive periodic reports from the Company's independent auditors, management and the Company's internal audit function or internal controls compliance function to assess the impact on the Company of significant accounting or financial reporting developments that may have a bearing on the Company;

(g) Review and discuss with the independent auditors the results of the year-end audit of the Company, including any comments or recommendations of the Company's independent auditors and, based on such review and discussions and on such other considerations as it determines appropriate, recommend to the Board whether the Company's financial statements should be included in the annual report;

(h) Establish and maintain free and open means of communication between and among the Committee, the Company's independent auditors, the Company's internal audit function and internal controls over financial reporting function and management, including providing such parties with appropriate opportunities to meet separately and privately with the Committee on a periodic basis;

(i) Review the type and presentation of information to be included in the Company's earnings press releases (especially the use of "pro forma" or "adjusted" information not prepared in compliance with generally accepted accounting principles), as well as financial information and earnings guidance provided by the Company to analysts and rating agencies (which review may be done generally (i.e., discussion of the types of information to be disclosed and type of presentations to be made), and the Committee need not discuss in advance each earnings release or each instance in which the Company may provide earnings guidance).

Miscellaneous

(a) Establish and implement clear hiring policies by the Company for employees or former employees of the Company's independent auditors;

(b) Meet periodically with the general counsel, and outside counsel when appropriate, to review legal and regulatory matters, including (i) any matters that may have a material impact on the financial statements of the Company and (ii) any matters involving potential or ongoing material violations of law or breaches of fiduciary duty by the Company or

any of its directors, officers, employees or agents or breaches of fiduciary duty to the Company;

(c) Review the Company's policies relating to the ethical handling of conflicts of interest and review past or proposed transactions between the Company and members of management as well as policies and procedures with respect to officers' expense accounts and perquisites, including the use of corporate assets, and consider the results of any review of these policies and procedures by the Company's independent auditors;

(d) Review and pre-approve any proposed transaction between the Company or any of its subsidiaries or consolidated affiliated entities and any of the officers, directors or shareholders of the Company (each, a "Related Party") and/or any affiliate of a Related Party required to be disclosed pursuant to Rule 4-08(k) of Regulation S-X;

(e) Review and approve in advance any services provided by the Company's independent auditors to the Company's executive officers or members of their immediate family;

(f) Review the Company's program to monitor compliance with the Company's Code of Ethics for Officers, Directors and Employees, and meet periodically with the Company's board of directors to discuss compliance with the Code of Ethics for Officers, Directors and Employees;

(g) 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 if confidentiality is required by law or identification of the reporter if required by law based on the jurisdiction where the complaint is made.

(h) Establish procedures for the receipt, retention and treatment of reports of evidence of a material violation made by attorneys appearing and practicing before the SEC in the representation of the Company or any of its subsidiaries, or reports made by the Company's chief executive officer or general counsel in relation thereto;

(i) 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;

(j) Report regularly to the Board on its activities, as appropriate. In connection therewith, the Committee should 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; and

(k) 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. The evaluation 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.

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.

The Committee's responsibility is one of oversight. While the Committee has the duties and responsibilities set forth in this Charter, the Committee is not responsible for preparing or certifying the financial statements, for planning or conducting the audit or for determining whether the Company's financial statements are complete and accurate and are in accordance with generally accepted accounting principles. It is the responsibility of the Company's management to prepare consolidated financial statements in accordance with applicable laws and regulations and of the Company's independent auditors to audit those financial statements.

In fulfilling their responsibilities hereunder, it is recognized that members of the Committee are not full-time employees of the Company, it is not the duty or responsibility of the Committee or its members to conduct "field work" or other types of auditing or accounting reviews or procedures or to set auditor independence standards, and each member of the Committee shall be entitled to rely on (i) the integrity of those persons and organizations within and outside the Company from which it receives information and (ii) the accuracy of the financial and other information provided to the Committee, in either instance absent actual knowledge to the contrary.

Nothing contained in this Charter is intended to create, or should be construed as creating, any responsibility or liability of the members of the Committee, except to the extent otherwise provided under applicable law.

Compliance Reporting Policy

This Compliance Reporting Policy (this "**Policy**") is binding upon you as an employee, officer, director, or consultant of Bit Digital, Inc. (the "**Company**") or any of its subsidiaries. Consult with the Company's Chair of the Audit Committee, Ms. Ichi Shih at Ichi@bit-digital.com or the Company's outside counsel ("Company's Counsel), Elliot Lutzker at Davidoff Hutcher and Citron at ehl@dhclegal.com if you have any questions about this Policy.

Policy Overview

The purpose of this Policy is to reinforce the business integrity of the Company by providing a safe and reliable means for employees and others to report concerns they may have about conduct at the Company. By following this Policy, you can raise concerns, confidentially and anonymously if desired, and free of any retaliation, discrimination, or harassment.

Whether you are an employee, officer, director, or consultant, or someone who does business with us, we ask that you bring to light good faith concerns regarding the Company's business practices.

We ask that you follow this Policy to report good faith concerns regarding any of the following:

- Suspected violations of our Code of Ethics for Officers, Directors and Employees, which we refer to in this policy as "Ethics Violations."
- Suspected violations of any other Company policies or procedures, which we refer to in this policy as "Corporate Policy Violations."
- Questionable accounting, violations of internal accounting controls, or any other auditing or financial matters, or the reporting of fraudulent financial information, which we refer to in this policy as "Fraudulent Auditing and Accounting Activities."
- Suspected violations of law or fraudulent activities other than Fraudulent Auditing and Accounting Activities, which we refer to in this policy as "Legal Violations," and collectively with Ethics Violations and Corporate Policy Violations as "Violations."

If requested, we also ask that you provide truthful information in connection with an inquiry or investigation by a court, an agency, law enforcement, or any other governmental body.

Who Does This Policy Cover?

This policy applies to all employees, officers, directors, independent contractors and consultants of the Company or any of its subsidiaries, all of whom are referred to collectively as "employees" or "you" throughout this policy. In this policy, "we" and "our" refers to Bit Digital, Inc. and its subsidiaries.

As a Company employee, if you are aware of a potential Violation or Fraudulent Auditing and Accounting Activity and do not report it according to this policy, your inaction may be considered a Violation itself, which may result in disciplinary action, up to and including termination of your employment or any other relationship that you may have with the Company.

Reporting and Investigation

If you believe that any Violation or Fraudulent Auditing and Accounting Activity has occurred or is occurring or you have a good faith concern regarding conduct that you reasonably believe may be a Violation or Fraudulent Auditing and Accounting Activity, we encourage you to promptly take one or more of the following actions:

- Discuss the situation with your supervisor.
- If you are uncomfortable speaking with your supervisor or believe your supervisor has not properly handled your concern or is involved in the Violation or Fraudulent Auditing and Accounting Activity, contact the Chief Financial Officer.
- If you do not believe your concern is being adequately addressed, or you are not comfortable speaking with one of the above-noted contacts, report your concern using one of the methods listed below, through which you may choose to identify yourself or remain anonymous:
 - For Fraudulent Auditing and Accounting Activities, by mail to Bit Digital, Inc., 33 Irving Place, New York, New York 10003, Attention: Chair of the Audit Committee; or Email to whistleblower@bit-digital.com;
 - For Violations other than Fraudulent Auditing and Accounting Activities, by email to ehl@dhclegal.com.

This Policy provides a mechanism for the Company to be made aware of any alleged wrongdoings and address them as soon as possible. However, nothing in this Policy is intended to prevent any employee from reporting information to federal or state law enforcement agencies when an employee has reasonable cause to believe that the violation of a federal or state statute has occurred.

Receipt of the report will be acknowledged to the sender within a reasonable period following receipt if the sender supplied contact information for response.

All reports of a Violation or Fraudulent Auditing and Accounting Activity will be taken seriously and will be promptly and thoroughly investigated. The specific action taken in any particular case depends on the nature and gravity of the conduct or circumstances reported and the results of the investigation.

If a Violation or Fraudulent Auditing and Accounting Activity has been reported, investigated, and confirmed, the Company will take prompt corrective action proportionate to the seriousness of the offense. This action may include disciplinary action against the accused party, up to and including termination of employment or any other working relationship that the offending party may have with the Company. Reasonable and necessary steps will also be taken to prevent any further Violation or Fraudulent Auditing and Accounting Activity.

However, a party who knowingly and intentionally files a false report or provides false or deliberately misleading information in connection with an investigation of a report may face disciplinary action, up to and including termination of employment or other legal proceedings.

Handling Reports

Reports of Violations, Fraudulent Auditing and Accounting Activity, or other questionable conduct that are submitted by any means specified in this Policy will be handled as follows:

All reports received relating to accounting and auditing, including Fraudulent Auditing and Accounting Activity, will be entered on an accounting and auditing matters log, which will include, among other things: (1) the date the report was received, (2) a description of the report, (3) the reporting party (if provided), and (4) the status and disposition of an investigation of the report.

The Chair of the Audit Committee will promptly report to the Audit Committee: (1) reports of Fraudulent Auditing and Accounting Activity, including any such reports that are received by the Chief Financial Officer but were not initially directed to the Audit Committee, (2) any Fraudulent Auditing and Accounting Activity involving the Company's executive officers or directors, and (3) such other matters as the Chair of the Audit Committee deems significant. The Audit Committee shall direct and oversee an investigation of such reports, as it determines to be appropriate. The Audit Committee may also delegate the oversight and investigation of such reports to management, including the Chair of the Audit Committee or outside advisors, as appropriate.

All other reports regarding accounting or auditing matters shall be reviewed under the direction and oversight of the Chair of the Audit Committee, who will involve such other parties (such as the members of the Finance Department or outside advisors) as deemed appropriate.

The Chair of the Audit Committee shall provide the Audit Committee with a quarterly report of all accounting or auditing reports received and an update of pending investigations. The Audit Committee may request special treatment for any report and may assume the direction and oversight of an investigation of any such report.

All other reports will be logged separately and shall be reviewed under the direction and oversight of the Chair of the Audit Committee, who will forward them to the appropriate person or department for investigation (for example, labor and employment matters will be forwarded to CEO), unless the Chair of the Audit Committee determines that other treatment is necessary.

All other reports other than accounting or auditing related matters shall be reviewed under the direction and oversight of the Company's Counsel, who will involve the Board of Directors as deemed appropriate.

Confidentiality

Information disclosed during the course of the investigation will, to the extent practical and appropriate, remain confidential, except as may be reasonably necessary under the circumstances to facilitate the investigation, take remedial action, or comply with applicable law.

For any Violation or Fraudulent Auditing and Accounting Activity not reported through an anonymous report, we will advise the reporting party that the Violation or Fraudulent Auditing and Accounting Activity has been addressed and, if we can, of the specific

resolution. However, due to confidentiality obligations, there may be times when we cannot provide the details regarding the corrective or disciplinary action that was taken.

Nothing in this Policy in any way prohibits or is intended to restrict or impede employees from discussing the terms and conditions of their employment with co-workers or union representatives/exercising protected rights under Section 7 of the National Labor Relations Act/exercising protected rights to the extent that such rights cannot be waived by agreement, or otherwise disclosing information as permitted by law.

No Retaliation

The Company strictly prohibits and does not tolerate unlawful retaliation against any employee, director, officer or consultant for reporting a Violation or Fraudulent Auditing and Accounting Activity or suspected Violation or Fraudulent Auditing and Accounting Activity **in good faith or otherwise cooperating** in an investigation of a Violation or Fraudulent Auditing and Accounting Activity. All forms of unlawful retaliation are prohibited, including any form of adverse action, discipline, threats, intimidation, or other form of retaliation for reporting under or complying with this Policy. The Company considers retaliation a Violation itself, which will result in disciplinary action, up to and including termination of employment or any other working relationship with the Company.

If you have been subject to any conduct that you believe constitutes retaliation for having made a report in compliance with this Policy or for having participated in any investigation relating to an alleged Violation or Fraudulent Auditing and Accounting Activity, please immediately report the alleged retaliation to the Chair of the Audit Committee or the Company's Counsel ideally within five (5) days of the offending conduct. If, for any reason, you do not feel comfortable discussing the alleged retaliation with these people, please report the alleged retaliation by email to whistleblower@bit-digital.com, or ehl@dhclegal.com. These individuals will ensure that an investigation is conducted in a timely fashion.

Your complaint should be as detailed as possible, including the names of all individuals involved and any witnesses. The Company will directly and thoroughly investigate the facts and circumstances of all perceived retaliation and will take prompt corrective action, if appropriate.

Additionally, any manager or supervisor who observes retaliatory conduct must report the conduct to the Chair of the Audit Committee so that an investigation can be made and corrective action taken, if appropriate.

Bringing any alleged retaliation to our attention promptly enables us to honor our values, and to promptly and appropriately investigate the reported retaliation in accordance with the procedures outlined above.

Any employee, regardless of position or title, who has been determined to have engaged in retaliation in violation of this Policy, will be subject to appropriate disciplinary action, up to and including termination of employment or any other working relationship with the Company.

No employee will be subject to liability or retaliation for disclosing a trade secret if it is done in compliance with federal laws and either:

- In confidence to a federal, state, or local government official or to an attorney solely for the purpose of making a report in compliance with this Policy or participating in any investigation relating to an alleged Violation or Fraudulent Auditing and Accounting Activity; or
- In a complaint or other document filed in a lawsuit or other proceeding under seal.

Modification

The Company expressly reserves the right to change, modify, or delete the provisions of this Policy without notice.

Administration

The Chair of the Audit Committee is responsible for the administration of this Policy. All employees are responsible for consulting and complying with the most current version of this Policy. If you have any questions regarding this Policy or concerning the scope or delegation of authority, please contact the Company's Chair of the Audit Committee, Ms. Ichi Shih at Ichi@bit-digital.com or the Company's outside counsel ("Company's Counsel), Elliot Lutzker at Davidoff Hutcher and Citron at ehl@dhclegal.com.