REMIX THERAPEUTICS, INC.
Audit Committee
Audit and Non-Audit Services Pre-Approval Policy

I. STATEMENT OF PRINCIPLES

Under the Sarbanes-Oxley Act of 2002, as amended (the "***Act***"), the Audit Committee (the "***Audit Committee***") of the Board of Directors of Remix Therapeutics, Inc. (the "***Company***") is responsible for the appointment, compensation, retention and oversight of the work of the independent auditor. As part of this responsibility, the Audit Committee is required to pre-approve the audit and non-audit services performed by the independent auditor in order to assure that they do not impair the auditor's independence from the Company. To implement these provisions of the Act, the Securities and Exchange Commission (the "***SEC***") and the Public Company Accounting Oversight Board (the "***PCAOB***") have issued rules specifying the types of services that an independent auditor may not provide to its audit client, as well as the audit committee's administration of the engagement of the independent auditor. Accordingly, the Audit Committee has adopted this Audit and Non-Audit Services Pre-Approval Policy (this "***Policy***"), which sets forth the procedures and the conditions pursuant to which services proposed to be performed by the independent auditor may be pre-approved.

The SEC's and the PCAOB's rules establish two different approaches to pre-approving services, which the SEC and the PCAOB consider to be equally valid. Proposed services either may be pre-approved without consideration of specific case-by-case services by the Audit Committee ("***General Pre-Approval***") or require the specific pre-approval of the Audit Committee ("***Specific Pre-Approval***"). The Audit Committee believes that a combination of General Pre-Approval, if adopted by the Audit Committee, and Specific Pre-Approval will result in an effective and efficient procedure to pre-approve services performed by the independent auditor. As set forth in this Policy, unless a type of service (if any) has received General Pre-Approval, it will require Specific Pre-Approval if it is to be provided by the independent auditor. Any proposed services exceeding pre-approved cost levels or budgeted amounts will also require Specific Pre-Approval.

For both types of pre-approval, the Audit Committee will consider whether such services are consistent with the SEC's and the PCAOB's rules on auditor independence. The Audit Committee will also consider whether the independent auditor is best positioned to provide the most effective and efficient service, for reasons such as its familiarity with the Company's business, people, culture, accounting systems, risk profile and other factors, and whether the service might enhance the Company's ability to manage or control risk or improve audit quality. All such factors will be considered as a whole, and no one factor should necessarily be determinative.

The Audit Committee is also mindful of the relationship between fees for audit and non-audit services in deciding whether to pre-approve any such services and may determine, for each fiscal year, the appropriate ratio between the total amount of fees for services classified as "Audit," "Audit-related" and "Tax" services and the total amount of fees for certain permissible non-audit services classified as "All Other" services.

The Audit Committee may review and pre-approve the services (if any) that may be provided by the independent auditor without obtaining Specific Pre-Approval from the Audit Committee. The Audit Committee may add to or subtract from the list of general pre-approved services from time to time, based on subsequent determinations.

The purpose of this Policy is to set forth the procedures by which the Audit Committee intends to fulfill its responsibilities. It does not delegate the Audit Committee's responsibilities to pre-approve services performed by the independent auditor to management.

II. DELEGATION

As provided in the Act and the SEC's and the PCAOB's rules, the Audit Committee may delegate either type of pre-approval authority to one or more of its members. The member to whom such authority is delegated must report, for informational purposes only, any pre-approval decisions to the Audit Committee at its next scheduled meeting.

III. AUDIT SERVICES

The annual Audit services engagement terms and fees will be subject to the Specific Pre-Approval of the Audit Committee. Audit services include the annual financial statement audit (including required quarterly reviews), subsidiary audits, equity investment audits and other procedures required to be performed by the independent auditor to be able to form an opinion on the Company's financial statements. These other procedures include information systems and procedural reviews and testing performed in order to understand and place reliance on the systems of internal control, and consultations relating to the audit or quarterly review. Audit services also include the attestation engagement for the independent auditor's report on management's report on internal controls for financial reporting, if required. The Audit Committee will monitor the Audit services engagement as necessary, and will approve, if necessary, any changes in terms, conditions and fees resulting from changes in audit scope or other items.

In addition to the annual Audit services engagement approved by the Audit Committee, the Audit Committee may grant General Pre-Approval to other Audit services, which are those services that only the independent auditor reasonably can provide. Other Audit services may include statutory audits or financial audits for subsidiaries or affiliates of the Company and services associated with SEC registration statements, periodic reports and other documents filed with the SEC or other documents issued in connection with securities offerings.

IV. AUDIT-RELATED SERVICES

Audit-related services are assurance and related services that are reasonably related to the performance of the audit or review of the Company's financial statements or that are traditionally performed by the independent auditor. Because the Audit Committee believes that the provision of Audit-related services does not impair the independence of the auditor and is consistent with the SEC's and the PCAOB's rules on auditor independence, the Audit Committee may grant

General Pre-Approval to Audit-related services. Audit-related services include, among others, due diligence services pertaining to potential business acquisitions/dispositions; accounting consultations related to accounting, financial reporting or disclosure matters not classified as Audit services; assistance with understanding and implementing new accounting and financial reporting guidance from rulemaking authorities; financial audits of employee benefit plans; agreed-upon or expanded audit procedures related to accounting and/or billing records required to respond to or comply with financial, accounting or regulatory reporting matters; and assistance with internal control reporting requirements.

V. TAX SERVICES

The Audit Committee believes that the independent auditor can provide Tax services to the Company such as tax compliance, tax planning and tax advice without impairing the auditor's independence, and the SEC and the PCAOB have stated that the independent auditor may provide such services. Hence, the Audit Committee believes it may grant General Pre-Approval to those Tax services that have historically been provided by the auditor, that the Audit Committee has reviewed and believes would not impair the independence of the auditor, and that are consistent with the SEC's and the PCAOB's rules on auditor independence. The Audit Committee will not permit the retention of the independent auditor in connection with a transaction initially recommended by the independent auditor, the sole business purpose of which may be tax avoidance and the tax treatment of which may not be supported in the Internal Revenue Code of 1986, as amended, and related regulations. The Audit Committee will consult with the senior tax officer (or responsible person) or outside counsel to determine that the tax planning and reporting positions are consistent with this Policy.

All Tax services involving large and complex transactions, other than those services that have received General Pre-Approval (if any), must be specifically pre-approved by the Audit Committee, including tax services proposed to be provided by the independent auditor to any executive officer or director of the Company, in his or her individual capacity, where such services are paid for by the Company.

VI. ALL OTHER SERVICES

The Audit Committee believes, based on the SEC's and the PCAOB's rules prohibiting the independent auditor from providing specific non-audit services, that other types of non-audit services are permitted. Accordingly, the Audit Committee believes it may grant General Pre-Approval to those permissible non-audit services classified as All Other services that it believes are routine and recurring services, would not impair the independence of the auditor and are consistent with the SEC's and the PCAOB's rules on auditor independence.

A list of the SEC's and the PCAOB's prohibited non-audit services is attached to this Policy as Exhibit 1. The SEC's and the PCAOB's rules and relevant guidance should be consulted to determine the precise definitions of these services and the applicability of exceptions to certain of the prohibitions.

VII. PRE-APPROVAL FEE LEVELS OR BUDGETED AMOUNTS

To the extent that the Audit Committee pre-approves any services under its General Pre-Approval policy, pre-approved fee levels or budgeted amounts for all services to be provided by the independent auditor under such General Pre-Approval will be established annually by the Audit Committee. Any proposed services exceeding these levels or amounts will require Specific Pre-Approval by the Audit Committee. The Audit Committee is mindful of the overall relationship of fees for audit and non-audit services in determining whether to pre-approve any such services. For each fiscal year, the Audit Committee may determine the appropriate ratio between the total amount of fees for Audit, Audit-related and Tax services, and the total amount of fees for services classified as All Other services.

VIII. PROCEDURES

All requests or applications for services (if any) to be provided by the independent auditor that do not require specific approval by the Audit Committee will be submitted to the Chief Financial Officer or other person performing duties similar to those performed by a Chief Financial Officer (the "***Financial Officer***") and must include a detailed description of the services to be rendered. The Financial Officer will determine whether such services are included within the list of services (if any) that have received the General Pre-Approval of the Audit Committee. The Audit Committee will be informed on a timely basis of any such services rendered by the independent auditor.

Requests or applications to provide services that require specific approval by the Audit Committee will be submitted to the Audit Committee by both the independent auditor and the Financial Officer, and must include a joint statement (which may be oral) as to whether, in their view, the request or application is consistent with the SEC's and the PCAOB's rules on auditor independence.

The Audit Committee has designated the Financial Officer to monitor the performance of all services provided by the independent auditor and to determine whether such services are in compliance with this Policy. The Financial Officer will report to the Audit Committee on a periodic basis the results of his or her monitoring. Both the Financial Officer and management will immediately report to the Chair of the Audit Committee any breach of this Policy that comes to the attention of the Financial Officer or any member of management.

IX. ADDITIONAL REQUIREMENTS

The Audit Committee has determined to take additional measures on an annual basis to meet its responsibility to oversee the work of the independent auditor and to assure the auditor's independence from the Company, such as reviewing a formal written statement from the independent auditor delineating all relationships between the independent auditor and the Company, consistent with the applicable requirements of the Public Company Accounting Oversight Board, and discussing with the independent auditor its methods and procedures for ensuring independence.

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Exhibit 1

Prohibited Non-Audit Services

- Bookkeeping or other services related to the accounting records or financial statements of the Company or its subsidiaries.
- Financial information systems design and implementation.
- Appraisal or valuation services, fairness opinions or contribution-in-kind reports.
- Actuarial services.
- Internal audit outsourcing services.
- Management functions.
- Human resources.
- Broker-dealer, investment advisor or investment banking services.
- Legal services.
- Expert services unrelated to the audit.
- Any other service that the Public Company Accounting Oversight Board determines, by regulation, is impermissible.