

**NIXXY, INC.
AUDIT COMMITTEE CHARTER**

Purpose

The Audit Committee (the "Committee") is appointed by the Board of Directors (the "Board") of Nixxy, Inc. (the "Company") to oversee the accounting and financial reporting processes of the Company and the audits of the Company's financial statements. In that regard, the Committee assists the Board in monitoring (1) the integrity of the financial statements of the Company, (2) the independent auditor's qualifications, independence and performance, (3) the Company's internal control over financial reporting, and (4) the compliance by the Company with certain legal and regulatory requirements.

Committee Membership

The size of the Committee shall be determined by the Board in its sole discretion, provided that, in no event, shall it consist of fewer than three members. All members of the Committee shall meet the independence requirements of the Nasdaq Stock Market, the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and any other applicable laws or regulations. All members of the Committee shall be able to read and understand fundamental financial statements. At least one Committee member 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. No member of the Committee shall have participated in the preparation of the financial statements of the Company in the past three years. The Board endeavors to, at all times, have at least one member of the Committee who qualifies as an "audit committee financial expert" as defined by the Securities and Exchange Commission (the "SEC").

The members of the Committee shall be appointed annually by the Board and will serve at the Board's discretion. Committee members may be removed from the Committee by the Board at any time, with or without cause, and any vacancies will be filled through appointment by the Board.

The Board shall appoint one member of the Committee as its Chairperson.

Meetings

The Committee shall meet as often as necessary to carry out its responsibilities, but not less frequently than quarterly. The Committee Chairperson shall preside at each meeting. In the event the Committee Chairperson is not present at a meeting, the Committee members present at that meeting shall designate one of its members as the acting chair of such meeting.

The Committee shall meet periodically in separate executive sessions with management, the internal auditors and the independent auditor, and have such other direct and independent interaction with such persons from time to time as the members of the Committee deem appropriate.

Committee Authority and Responsibilities

The Committee, to the extent it deems necessary or appropriate, shall:

Financial Statement and Disclosure Matters

1. Review and discuss with management and the independent auditor the annual audited financial

statements, including disclosures made in management's discussion and analysis, and recommend to the Board whether the audited financial statements should be included in the Company's Form 10-K.

2. Review and discuss with management and the independent auditor the Company's quarterly financial statements prior to the filing of its Form 10-Q, including disclosures made in management's discussion and analysis and the results of the independent auditor's review of the quarterly financial statements.
3. Discuss with management and the independent auditor significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including any significant changes in the Company's selection or application of accounting principles.
4. Review and discuss with management and the independent auditor any major issues as to the adequacy of the Company's internal controls, any special steps adopted in light of material control deficiencies and the adequacy of disclosures about changes in internal control over financial reporting.
5. Review and discuss with management (including the senior internal audit executive, if any) and the independent auditor the Company's internal controls report and the independent auditor's attestation report, if applicable, prior to the filing of the Company's Form 10-K.
6. Review and discuss quarterly reports from the independent auditors on:
 - (a) all critical accounting policies and practices to be used;
 - (b) all alternative treatments of financial information within U.S. generally accepted accounting principles ("GAAP") that have been discussed with management, ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the independent auditor; and
 - (c) other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences.
7. Discuss generally with management the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies.
8. Discuss with management and the independent auditor the effect of regulatory and accounting initiatives as well as off-balance sheet structures on the Company's financial statements.
9. Discuss with management the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures, including the Company's risk assessment and risk management policies.
10. Review and approve the Company's decision to enter into swaps and other derivatives transactions that are exempt from exchange execution and clearing under "end-user exception" regulations established by the Commodity Futures Trading Commission; and review and approve the Company's policies governing the Company's use of swaps and other derivatives

transactions subject to the end-user exception.

11. Discuss with the independent auditor the matters required to be discussed by applicable auditing standards relating to the conduct of the audit, including any difficulties encountered in the course of the audit work, any restrictions on the scope of activities or access to requested information, and any significant disagreements with management.
12. Review disclosures made to the Committee by the Company's CEO and CFO during their certification process for the Form 10-K and Form 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein, and any fraud involving management or other employees who have a significant role in the Company's internal controls.
13. Review and discuss management's use of non-GAAP measures and metrics (including any key performance indicators), and in particular how these measures are used to evaluate performance, whether they are consistently prepared and presented and what the Company's disclosure controls and procedures relating to these are. Such review and discussion may be general (consisting of discussing the types of information to be disclosed).

Oversight of the Company's Relationship with the Independent Auditor

14. Have the sole authority to appoint, determine funding for, and oversee the independent auditors (subject, if applicable, to stockholder ratification). The Committee shall be directly responsible for the compensation and oversight of the work of the independent auditor (including resolution of disagreements between management and the independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or related work. The independent auditor shall report directly to the Committee. The Company shall provide appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor for the purpose of rendering or issuing an audit report or performing other audit, review or attest services for the Company.
15. Before the engagement of the independent auditor and at least annually thereafter, review and discuss with the independent auditor the independent auditor's written communications to the Committee regarding the relationships between the auditor and the Company that, in the auditor's professional judgment, may reasonably be thought to bear on its independence and affirming in writing to the Committee that the auditor is independent.
16. Pre-approve all auditing services, internal control-related services and permitted non-audit services (including the range of fees and terms thereof) to be performed for the Company by the independent auditor, subject to the de minimis exception for non-audit services described in the Exchange Act. The Committee shall review and discuss with the independent auditor any documentation supplied by the independent auditor as to the nature and scope of any tax services to be approved, as well as the potential effects of the provision of such services on the auditor's independence. The Committee may form and delegate authority to subcommittees consisting of one or more members when appropriate, including the authority to grant pre-approvals of audit and permitted non-audit services, provided that decisions of such subcommittee to grant pre-approvals shall be presented to the full Committee at its next scheduled meeting. The Committee may adopt and shall oversee any policies relating to the pre-approval of audit and non-audit services.
17. Review and evaluate the lead partner of the independent auditor team.

18. Obtain and review a report from the independent auditor at least annually regarding: (a) the independent auditor's internal quality-control procedures; (b) any material issues raised by the most recent internal quality-control review or peer review of the independent auditor, 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 independent auditor; and (c) any steps taken to deal with any such issues. Evaluate the qualifications, performance and independence of the independent auditor, including considering whether the independent auditor's quality controls are adequate and the provision of permitted non-audit services is compatible with maintaining the auditor's independence, and taking into account the opinions of management and internal auditors. The Committee shall present its conclusions with respect to the independent auditor to the Board.
19. Obtain from the independent auditor a formal written statement delineating all relationships between the independent auditor and the Company. It is the responsibility of the Committee to actively engage in a dialogue with the independent auditor with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent auditor and for purposes of taking, or recommending that the full Board take, appropriate action to oversee the independence of the outside auditor.
20. Ensure the rotation of the lead (or coordinating) audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit as required by law.
21. Set clear policies for the Company's hiring of employees or former employees of the independent auditor.
22. Meet with the independent auditor prior to the audit to discuss the planning and staffing of the audit.
23. Engage in a dialogue with the independent auditor on the responsibilities of the auditor in relation to the audit, terms of the audit engagement, overview of the overall audit strategy and timing of the audit, and observations arising from the audit that are significant to the financial reporting process.
24. Engage in a dialogue with the independent auditor to understand the nature of each identified critical audit matter, the auditor's basis for identifying a matter as a critical audit matter and how each such identified matter will be described in the auditor's report.

Oversight of the Company's Internal Audit Function

25. Review the appointment and replacement of the senior internal auditing executive, as applicable.
26. Review any significant reports to management prepared by the internal auditing department and management's responses.
27. Discuss with the independent auditor and management any internal audit department responsibilities, budget and staffing, and any recommended changes in the planned scope of the internal audit.

Compliance Oversight Responsibilities

28. Advise the Board with respect to the Company's policies and procedures regarding compliance with applicable laws and regulations and the Company's Code of Business Conduct and Ethics (the "Code"), and oversee compliance with the Code.
29. Review and approve all transactions between the Company and a related person (as defined in Item 404 of Regulation S-K) for which review or approval is required by applicable law or which is required to be disclosed pursuant to Item 404 of Regulation S-K. A related person transaction shall not be approved unless (a) it is in, or not inconsistent with, the best interests of the Company and (b) where applicable, the terms of such transaction are at least as favorable to the Company as could be obtained from an unrelated third party.
30. 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 concerns regarding questionable accounting or auditing matters.
31. Discuss with management and the independent auditor any correspondence with regulators or governmental agencies, and any published reports that raise material issues regarding the Company's financial statements or accounting policies.
32. Discuss any legal matters that may have a material impact on the financial statements or the Company's compliance policies.
33. Oversee, review and discuss with management the Company's information technology, data security, business continuity and cybersecurity-related risk exposures and threats; the potential impact of those risk exposures and threats on the Company's business, operations and reputation; and the processes management has established to assess, manage, monitor and mitigate such risk exposures and threats.

Administrative Responsibilities and Authority

34. Review, on a periodic basis, the Company's investment policy and practices.
35. Review and approve the annual Audit Committee Report for inclusion in the Company's proxy statement in compliance with the rules and regulations promulgated by the SEC.
36. Have authority to obtain advice and assistance from internal or external legal, accounting or other advisors. The Company must provide for appropriate funding, as determined by the Committee, for payment of reasonable compensation to any accounting firm or other advisor retained by the Committee.
37. Regularly report to the Board regarding the activities of the Committee.
38. Review and reassess the adequacy of this Charter annually and recommend any proposed changes to the Board for approval.
39. Annually evaluate the Committee's performance.

40. Form and delegate authority to subcommittees when appropriate.

Limitation of Committee's Role

While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits, or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with GAAP and applicable rules and regulations. These are the responsibilities of management and the independent auditor.