



AUDIT COMMITTEE CHARTER
OF
DIGITAL TURBINE, INC.

I. PURPOSE

The primary function of the Audit Committee (the “Committee”) is to assist the Board of Directors (the “Board”) of Digital Turbine, Inc. (the “Company”) in fulfilling its oversight responsibilities by reviewing the financial information which will be provided to the stockholders and others, the systems of internal controls which management and the Board have established, and the Company’s audit and financial reporting process.

The Committee shall be directly responsible for the appointment, compensation, retention and oversight of the work of any registered public accounting firm engaged (including resolution of disagreements between management and the auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, and each such registered public accounting firm shall report directly to the Committee.

The Committee shall primarily fulfill these responsibilities by carrying out the activities enumerated in Section V of this Charter.

II. COMPOSITION

The Committee shall be comprised of three or more independent directors in accordance with the applicable rules and regulations of the Securities and Exchange Commission (the “SEC”) and the Nasdaq Stock Market. The Committee’s chairperson shall be designated by the full Board or, if the Board does not do so, the Committee members shall elect a chairperson by vote of a majority of the full Committee.

All members of the Committee shall have a working familiarity with basic finance and accounting practices. In addition, 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 designated by the Board to be the “audit committee financial expert,” as defined by the SEC pursuant to the Sarbanes-Oxley Act of 2002. A person who satisfies this definition of audit committee financial expert will also be presumed to have financial sophistication.

III. POLICIES AND PROCEDURES

In carrying out its responsibilities, the Committee believes its policies and procedures should remain flexible in order to be able to best react to changing conditions, and to help ensure that the corporate accounting and reporting practices of the Company meet or exceed all applicable legal and business standards. In addition, the Committee will:



- Determine whether to investigate any matter brought to its attention within the scope of its duties.
- Meet in an executive session at least annually, and more frequently as circumstances dictate.
- Report the results of and any recommendations from each Committee meeting to the Board.

IV. MEETINGS

The Committee shall meet on a regular basis and shall hold special meetings as circumstances require.

Meetings shall be called by the chairperson of the Committee at the request of any member of the Committee or any member of the Board. A majority of the members of the Committee present in person or by means of a conference telephone or other communications equipment by means of which all persons participating in the meeting can hear each other shall constitute a quorum. The act of a majority of the Committee members present at a meeting at which a quorum is present shall be the act of the Committee.

V. RESPONSIBILITIES AND DUTIES

To fulfill its responsibilities and duties the Committee shall:

General

- Review the Company's annual and quarterly financial statements and any other relevant reports or other financial information.
- Review the regular internal financial reports prepared by management.
- Select the independent accountants and approve the fees and other compensation to be paid to the independent accountants.
- Pre-approve all audit and permitted non-audit services to be performed by the independent accountants.
- Review and ensure the independence of the independent accountants. This review shall cover and include services, fees, quality control procedures and a formal written statement from the independent auditors regarding relationships between the independent auditors and the Company, consistent with applicable requirements of the Public Company Accounting Oversight Board regarding the independent accountant's communications with the audit committee concerning independence.



- Review the performance of the independent accountants and discharge the independent accountants if and when circumstances warrant.
- Following completion of the annual audit, review separately with the independent accountants and management any problems or difficulties encountered during the course of the audit.
- Establish procedures for the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters.
- Establish procedures for the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

Oversight of Annual Audit and Quarterly Reviews

- Review with management and the Company's independent auditors the following information, which is required to be reported by the independent auditor:
 - all critical accounting policies and practices to be used;
 - 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;
 - all other material written communications between the independent auditors and management, such as any management letter and any schedule of unadjusted differences; and
 - any material financial arrangements of the Company which do not appear on the financial statements of the Company.
- Resolve all disagreements between the Company's independent auditors and management regarding financial reporting.

Oversight of Financial Reporting Process and Internal Controls

- Review:
 - the adequacy and effectiveness of the Company's accounting and internal control policies and procedures on a regular basis, through inquiry and discussions with the Company's independent auditors and management; and



- 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 on Form 10-K.
- Review with the chief executive officer, chief financial officer and independent auditors, periodically, the following:
 - 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
 - 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.
- 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 Company's Annual Report on Form 10-K.
- 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

- Establish and implement policies and procedures for the Committee's review and approval or disapproval of proposed transactions or courses of dealings with respect to which executive officers or directors or members of their immediate families have an interest (including all transactions required to be disclosed by Item 404(a) of Regulation S-K) on an on-going basis.
- Prepare the report required by the rules of the SEC to be included in the Company's annual proxy statement.



- Review the Company’s program to monitor compliance with the Company’s Code of Business and Ethical Conduct, and meet periodically with management to discuss compliance with the Code of Business and Ethical Conduct.
- Review this Charter at least annually and recommend any changes to the Board.

VI. RESOURCES AND AUTHORITY

The Committee shall have the resources and authority to discharge its responsibilities, including the authority, to the extent it deems necessary or appropriate, to retain and terminate independent legal, accounting or other advisors to carry out its duties. The Committee may conduct or authorize investigations into or studies of matters within the Committee’s scope of responsibilities.

The Company shall provide funding, as determined by the Committee, for payment of compensation to the independent auditors, as well as for any independent advisers or administrative support employed by the Committee.

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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.

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 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 federal or state law.

Adopted May 20, 2021