

GLOBAL EAGLE ENTERTAINMENT INC.

AUDIT COMMITTEE CHARTER

Effective December 12, 2017

1. STATUS

The Audit Committee (the “*Committee*”) is a committee of the Board of Directors (the “*Board*”) of Global Eagle Entertainment Inc. (the “*Company*”).

2. PURPOSE

The Committee is appointed by the Board for the primary purposes of:

- A. Performing the Board’s oversight responsibilities as they relate to the Company’s accounting policies and internal controls, financial reporting practices and legal and regulatory compliance, including, among other things:
 - the quality and integrity of the Company’s financial statements;
 - the Company’s compliance with legal and regulatory requirements;
 - review of the independent auditors’ qualifications and independence; and
 - the performance of the Company’s internal audit function and the Company’s independent auditors;
- B. Maintaining, through regularly scheduled meetings, a line of communication between the Board and the Company’s financial management, internal auditors and independent auditors; and
- C. Preparing the audit committee report to be included in the Company’s annual proxy statement, as required by the U.S. Securities and Exchange Commission’s (“*SEC*”) rules.

3. COMPOSITION AND QUALIFICATIONS

The Committee shall be appointed by the Board and shall be comprised of three or more Directors (as determined from time to time by the Board), each of whom shall be determined by the Board to meet the independence requirements of Rule 10A-3(b)(1) of the Securities and Exchange Act of 1934, as amended (the “*Act*”), The Nasdaq Stock Market and any other applicable law or standards adopted by the Board. No member of the Committee may have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years.

Each member of the Committee shall be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement and cash flow statement, and at least one member of the Committee shall have past employment experience in finance or accounting, requisite professional certification in accounting or any other comparable experience or background which results in the individual's financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities, as each such qualification is interpreted by the Board in its business judgment. In addition, at least one member of the Committee shall be an "audit committee financial expert" as such term is defined by the SEC. The "audit committee financial expert" shall be presumed to qualify for the foregoing financial-sophistication membership requirement.

The members of the Committee shall serve until such member's successor is duly elected and qualified or until such member's earlier resignation or removal. The members of the Committee may be removed, with or without cause, by a majority vote of the Board.

4. RESPONSIBILITIES

The following functions shall be the common recurring activities of the Committee in carrying out its responsibilities. These functions should serve as a guide with the understanding that the Committee may carry out additional functions and adopt additional policies and procedures as may be required or appropriate in light of business, legislative, regulatory, legal or other conditions or changes. The Committee shall also carry out any other responsibilities and duties delegated to it by the Board from time to time.

The Committee, in discharging its oversight role, is empowered to study or investigate any matter of interest or concern that the Committee deems appropriate. In this regard, the Committee shall have the sole authority to engage and terminate independent counsel and other advisors, as it determines necessary or appropriate to carry out its duties.

The Committee shall be given full access to the Company's internal auditors, Board, corporate executives and independent auditors as necessary to carry out these responsibilities.

- A. Prior to public dissemination, review and discuss with management and the independent auditors the annual and quarterly financial statements and the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations." In connection with such review, the Committee will:
- Discuss with the independent auditors the matters required to be discussed by (i) Statement on Auditing Standards No. 61 (as may be modified or supplemented); (ii) the matters in the written disclosures required by the applicable requirements of the Public Company Accounting Oversight Board (the "**PCAOB**") regarding the independent accountant's communications with the audit committee concerning independence; and (iii) any other applicable auditing standards adopted by the PCAOB and approved by the SEC from time to time;

- Review significant changes in accounting or auditing policies;
 - Review with the independent auditors any problems or difficulties encountered in the course of their audit or review work, including any change in the scope of the planned audit work and any restrictions placed on the scope of such work or access to requested information and management's response to such problems or difficulties. Without excluding other possibilities, the Committee may wish to review with the independent auditors (i) any accounting adjustments that were noted or proposed by such firm but were "passed" (as immaterial or otherwise); (ii) any communications between the audit team and the audit firm'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;
 - Review with the independent auditors, management and the senior internal audit manager the adequacy of the Company's internal controls, and any significant findings and recommendations with respect to such controls;
 - Review reports required to be submitted by the independent auditor concerning: (i) all critical accounting policies and practices used; (ii) all alternative treatments of financial information within generally accepted accounting principles ("**GAAP**") that have been discussed with management, the ramifications of such alternatives, and the accounting treatment preferred by the independent auditors; and (iii) any other material written communications with management;
 - Review (i) major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies; and (ii) analyses prepared by management and/or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analysis of the effects of alternative GAAP methods on the financial statements and the effects of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company;
 - Review, with the Company's counsel, any legal matter that could have a significant impact on the Company's financial statements or reporting; and
- B. Review and discuss with management and the independent auditors policies and procedures concerning earnings press releases and review the type and

presentation of information to be included in earnings press releases (paying particularly attention to any use of “pro forma” or “adjusted” non-GAAP information and measures), as well as financial information and earnings guidance provided to analysts and rating agencies.

- C. Oversee the external audit coverage. The Company’s independent auditors are ultimately accountable to the Committee, which has the direct authority and responsibility to appoint, retain, compensate, terminate, select, evaluate and, where appropriate, replace the independent auditors. In connection with its oversight of the external audit coverage, the Committee will:
- Have authority to appoint and replace (subject to stockholder ratification, if deemed advisable by the Board) the independent auditors;
 - Have authority to approve the engagement letter and the fees to be paid to the independent auditors;
 - Inform each independent auditor engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company that such firm must report directly to the Committee.
 - In accordance with the Committee’s Expense Pre-Approval Policy For Audit and Non-Audit Services (as in effect from time to time), pre-approve all audit and non-audit services to be performed by the independent auditors and the related fees for such services (other than prohibited non-audit services as promulgated under rules and regulations of the SEC). The Committee may delegate authority to one or more members to grant pre-approvals of audit and permitted non-audit services; provided that any such pre-approvals shall be presented to the full Committee at its next scheduled meeting. The Committee Chairperson shall have such authority absent a direction or delegation from the Committee to the contrary.
 - The following shall be “prohibited non-audit services”: (i) bookkeeping or other services related to the accounting records or financial statements of the Company; (ii) financial information systems design and implementation; (iii) appraisal or valuation services, providing fairness opinions or preparing contribution-in-kind reports; (iv) actuarial services; (v) internal audit outsourcing services; (vi) management functions or human resources; (vii) broker or dealer, investment adviser or investment banking services; (viii) legal services and expert services unrelated to the audit; and (ix) any other service that the PCAOB prohibits through regulation.
 - Notwithstanding the foregoing, pre-approval is not necessary for minor non-audit services if: (i) the aggregate amount of all such non-audit services provided to the Company constitutes not more

than five percent of the total amount of revenues paid by the Company to its registered public accounting firm during the fiscal year in which the non-audit services are provided; (ii) such services were not recognized by the Company at the time of the engagement to be non-audit services; and (iii) such services are promptly brought to the attention of the Committee and approved prior to the completion of the audit by the Committee or by one or more members of the Committee who are members of the Board to whom authority to grant such approvals has been delegated by the Committee. The Committee Chairperson shall have such approval authority absent a direction or delegation from the Committee to the contrary.

- Obtain confirmation and assurance as to the independent auditors' independence, including ensuring that they submit on a periodic basis (not less than annually) to the Committee a formal written statement delineating all relationships between the independent auditors and the Company. The Committee is responsible for actively engaging in a dialogue with the independent auditors with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent auditors and for taking appropriate action in response to the independent auditors' report to satisfy itself of their independence;
- Review, at least annually, the qualifications, performance and independence of the independent auditors. In conducting its review and evaluation, the Committee should:
 - obtain and review a report by the Company's independent registered public accounting firm describing: (i) such firm's internal quality-control procedures; and (ii) any material issues raised by the most recent internal quality-control review, or peer review, of the firm, 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 such firm, and any steps taken to deal with any such issues; and
 - take into account the opinions of management and the Company's internal auditors (or other personnel responsible for the internal audit function).
- Meet with the independent auditors prior to the annual audit to discuss planning and staffing of the audit;
- Review and evaluate the performance of the independent auditors, as basis of a decision to reappoint or replace the independent auditors;

- Set clear hiring policies for employees or former employees of the independent auditors, including but not limited to, as required by all applicable laws and listing rules; and
 - Review and evaluate the lead audit partner and assure regular rotation of the lead audit partner, as required by the Act, and consider whether rotation of the independent auditor is required to ensure independence.
- D. Oversee internal audit coverage. In connection with its oversight responsibilities, the Committee will:
- Review the appointment or replacement of the senior internal auditing executive;
 - Review, in consultation with management, the independent auditors and the senior internal auditing executive, the plan and scope of internal audit activities;
 - Review internal audit activities, budget and staffing; and
 - Review significant reports to management prepared by the internal auditing department and management's responses to such reports.
- E. Review with the independent auditors and the senior internal auditing executive the adequacy of the Company's internal controls, any significant findings and recommendations with respect to such controls, and any actions taken in light of material control deficiencies and the adequacy of disclosures about changes in internal control over financial reporting.
- F. Resolve any differences in financial reporting between management and the independent auditors.
- G. Establish procedures for (i) 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 concerns regarding questionable accounting or auditing matters.
- H. Obtain from the independent auditors assurance that Section 10A(b) of the Act has not been implicated.
- I. Review and discuss policies and guidelines to govern the process by which risk assessment and risk management is undertaken.
- J. Meet periodically with management to review and assess the Company's major financial risk exposures and the manner in which such risks are being monitored and controlled.

- K. Understand the Company's business and operations and the impact of the Company's operating and control environment on the Company's financial reporting.
- L. Oversee and discuss with management and the independent auditors the Company's implementation of new GAAP standards.
- M. Oversee the Company's use of non-GAAP financial measures, by (i) understanding management's process and controls to calculate and oversee the accuracy of such measures and the consistency thereof with prior reporting periods, (ii) evaluating the need to establish policies for the Company's use of non-GAAP financial measures, including any changes to such policies, and (iv) monitoring the SEC's guidance and comments with respect to the use of non-GAAP financial measures.
- N. Discuss with management and the independent auditors the Company's tone and culture, in particular as they relate to the adequacy of the Company's control environment, and to assist in the establishment and continuation of a positive tone and culture from the top.
- O. Review with management, if management is considering (i) committing the Company to an exit or disposal plan, (ii) disposing of a long-lived asset or (iii) terminating employees under a plan of termination described in FASB ASC paragraph 420-10-25-4 (Exit or Disposal Cost Obligations Topic) under which material charges would be incurred under GAAP applicable to the Company and such a determination would require that the Company file a Current Report under Item 2.05 of Form 8-K promulgated under the Act, the facts and circumstances supporting the relevant analysis, which review shall be conducted before management concludes that such course of action is to be taken.
- P. Review with management (if management is considering whether a material charge for impairment to the Company's assets is required by GAAP and such a determination would require that the Company file a Current Report under Item 2.06 of Form 8-K promulgated under the Act) the facts and circumstances supporting the relevant analysis, which Committee review must occur before there is any conclusion that such a material charge is required.
- Q. Consider and conclude, for purposes of Item 4.02 of Form 8-K promulgated under the Act, whether any previously issued financial statements should no longer be relied upon.
- R. Meet periodically (and not less than annually) in separate executive session with each of the chief financial officer, the general counsel, the senior internal audit manager and the independent auditors.

- S. Review and approve all “related party transactions” pursuant to the Company’s Related Party Transactions Policy, as it may be amended from time to time, and/or requiring disclosure under Item 404 of Regulation S-K promulgated by the SEC.
- T. As appropriate, obtain advice and assistance from outside legal, accounting or other advisers.
- U. Report regularly to the Board with respect to Committee activities.
- V. Prepare the report of the Committee required by the rules of the SEC to be included in the proxy statement for each annual meeting.
- W. Review and reassess annually the adequacy of this Committee Charter and recommend any proposed changes to the Board.

5. PROCEDURES

- A. *Action.* A majority of the members of the entire Committee shall constitute a quorum. The Committee shall act on the affirmative vote a majority of members present at a meeting at which a quorum is present. Without a meeting, the Committee may act by unanimous written consent of all members.
- B. *Fees.* The Company shall provide for appropriate funding, as determined by the Committee, for payment of compensation: (i) to the independent auditor engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company and any advisors that the Committee chooses to engage; (ii) to outside legal, accounting or other advisors employed by the Committee; and (iii) for ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.
- C. *Limitations.* While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to certify the Company’s financial statements, guarantee the independent auditor’s report or plan or conduct audits or to determine that the Company’s financial statements are complete and accurate and are in accordance with GAAP. The fundamental responsibility for the Company’s financial statements and disclosures rests with management while the independent auditor is responsible for conducting the annual audit in accordance with the standards of the PCAOB.

D. *Chairperson.* Unless a Chairperson is elected by the full Board, the members of the Committee shall designate a Chairperson by the majority vote of the full Committee membership. The Chairperson of the Committee will chair all regular sessions of the Committee and is responsible to set the agendas for Committee meetings. In the absence of the Chairperson of the Committee, the Committee may select another member to preside.
