

FLUENT, INC.

CHARTER OF THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS

I. STATEMENT OF PURPOSE

The Audit Committee (the “*Committee*”) of the Board of Directors (the “*Board*”) of Fluent, Inc., a Delaware corporation (the “*Company*”), has the responsibility and authority to oversee (i) the accounting and financial reporting processes of the Company, (ii) Company’s internal audit function, (iii) the integrity of the financial reports and other financial information, (iv) the Company’s compliance with accounting and financial legal and regulatory requirements, (v) the Company’s system of internal and disclosure controls regarding the Company’s financial statements and reporting and (vi) risk assessment and management. The Committee shall also review the qualifications, independence and performance, and approve the terms of engagement, of the Company’s independent registered public accounting firm (the “*Independent Auditor*”) and shall prepare any reports required of the Committee under the rules of the Securities and Exchange Commission (“*SEC*”).

The Company shall provide appropriate funding, as determined by the Committee, to permit the Committee to perform its duties under this Charter, to compensate its advisors and to compensate any registered public accounting firm engaged for the purpose of rendering or issuing an audit report or related work or performing other audit, review or attest services for the Company. The Committee, at its discretion and without seeking Board approval, has the authority to initiate investigations and also to hire legal, accounting or other outside advisors or experts to assist the Committee, as it deems necessary to fulfill its duties under this Charter. The Committee may also perform such other activities consistent with this Charter, the Company’s Amended and Restated Bylaws and governing law, as the Committee or the Board deems necessary or appropriate.

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 are complete and accurate and are in accordance with generally accepted accounting principles (“*GAAP*”). It is the responsibility of the Company’s management to prepare financial statements that are complete and accurate and in accordance with GAAP, and it is the responsibility of the Company’s Independent Auditor to audit those financial statements. The Committee’s responsibility in this regard is one of oversight and review. The Committee does not provide any expert or other special assurance as to such financial statements concerning compliance with laws, regulations or GAAP. The Committee’s authority, duties and responsibilities are discharged through evaluating reports given to the Committee, presentations made to the Committee and other significant financial reporting decisions reported to the Committee by management and the Independent Auditor.

II. ORGANIZATION AND MEMBERSHIP REQUIREMENTS

The Committee shall be comprised of three or more directors selected by the Board, each

of whom shall satisfy the independence and experience requirements of applicable law (including the Securities Exchange Act of 1934, as amended and the rules promulgated thereunder) and The Nasdaq Stock Market listing standards (the “*Exchange Rules*”). No member of the Committee can have participated in the preparation of the Company's or any of its subsidiaries' financial statements at any time during the past three years.

Each member of the Committee must be able to read and understand fundamental financial statements, including a balance sheet, income statement and cash flow statement. At least one Committee member will have past employment or management experience in finance or accounting or any other comparable experience or background resulting in similar financial sophistication, as determined by the Board and as required by the Exchange Rules. In addition, at least one Committee member must qualify as an “audit committee financial expert” as defined in the SEC rules. No Committee member shall simultaneously serve as chairman of the audit committee of more than three public companies.

Each member of the Committee shall be appointed by the Board on the recommendation of the Corporate Governance and Nominating Committee and shall serve until his or her successor is duly elected and qualified or until such member's earlier resignation, removal or death. Any member of the Committee may be removed or replaced by the Board. Unless a chair is elected by the full Board, the members of the Committee may designate a chair by majority vote of the full Committee membership. The chair shall preside at all regular meetings of the Committee and set the agenda for each Committee meeting.

III. MEETINGS

The Committee shall meet as often as it deems necessary or appropriate to fulfill its responsibilities hereunder, but not less frequently than quarterly. The Committee may meet in executive session or with management or individual directors at such time as it deems appropriate to discuss any matters before the Committee. The Committee may request that any employee of the Company attend any of its meetings or meet with any Committee member or consultant.

A majority of the members shall represent a quorum of the Committee. Formal action to be taken by the Committee shall be by unanimous written consent or by the affirmative vote of at least a majority of the members present (in person or by telephone conference call) at a meeting at which a quorum is present. The Committee may form and delegate authority to subcommittees, or to one or more members of the Committee, when appropriate. The Committee shall meet periodically with the Independent Auditor in executive sessions as part of the reviews of the Company's financial statements and financial reports. The Committee may, at its discretion, meet in separate executive session with the chief financial officer, the director of internal audit, if applicable, or other members of management to discuss any matters that the Committee or any of these groups believe should be discussed privately.

The Committee shall maintain written minutes of its meetings, which minutes will be filed with the minutes of the meetings of the Board. The Committee will regularly report to the Board on its activities.

IV. COMMITTEE AUTHORITY AND RESPONSIBILITY

To fulfill its responsibilities and duties hereunder, the Committee shall:

A. Oversight of the Company's Independent Auditor

1. Be directly and solely responsible for the appointment (subject to stockholder ratification), compensation, retention and oversight of any Independent Auditor (including resolution of disagreements between management and the Independent Auditor regarding financial reporting) engaged by the Company for the purpose of preparing or issuing an audit report or related work, with each such auditor reporting directly to the Committee.

2. Evaluate annually the qualifications and performance of the Independent Auditor, including a review of whether the Independent Auditor's quality-control procedures are adequate, a review of 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 any steps taken to deal with any such issues, and a review and evaluation of the lead partner of the Independent Auditor, taking into account the opinions of management and the Company's Independent Auditor, and report to the Board on its conclusions.

3. Review the continuing independence of the Independent Auditors, including:

- obtaining and reviewing, on an annual basis, a letter from the Independent Auditor describing (a) all relationships between the Independent Auditor and the Company required to be disclosed by applicable requirements of the Public Company Accounting Oversight Board (the "**PCAOB**"), (b) the Independent Auditor's internal quality control procedures, and (c) any material issues raised by the most recent internal quality control review, peer review or PCAOB review or inspection of the firm or by any other inquiry or investigation by governmental or professional authorities;
- reviewing and discussing with the Independent Auditor relationships or services (including permissible non-audit services) that may affect their objectivity and independence;
- overseeing the rotation of the Independent Auditor's lead audit and concurring partners and the rotation of other audit partners, with applicable time-out periods, in accordance with applicable law, and consider issues related to the timing of such rotation and the transition to new lead and reviewing partners; and
- taking such other appropriate actions as may be required or desirable by the Committee to oversee the independence of the Independent Auditor.

4. Approve in advance the engagement of the Independent Auditor for all audit services and non-audit services, based on independence, qualifications and, if applicable, performance, and approve the fees and other terms of any such engagement; provided, however,

that (i) the Committee may establish pre-approval policies and procedures for any engagement to render such services, provided that such policies and procedures (x) are detailed as to particular services, (y) do not involve delegation to management of the Committee's responsibilities hereunder and (z) provide that, at its next scheduled meeting, the Committee is informed as to each such service for which the Independent Auditor is engaged pursuant to such policies and procedures, and (ii) the Committee may delegate to one or more members of the Committee the authority to grant pre-approvals for such services, provided that the decisions of such member(s) to grant any such pre-approval shall be presented to the Committee at its next scheduled meeting.

5. Meet with the Independent Auditor prior to the audit to discuss the planning and staffing of the audit.

6. Approve as necessary the termination of the engagement of the Independent Auditor and seek a replacement Independent Auditor.

7. Establish policies for the hiring of employees or former employees of the Independent Auditor who participated in any capacity in the audit of the Company, taking into account the impact of such policies on auditor independence.

8. Quarterly review with the Independent Auditor any significant difficulties encountered during the course of the audit, any restrictions on the scope of work or access to required information and any significant disagreement among management and the Independent Auditor in connection with the preparation of the financial statements, as well as management's response to these problems, difficulties or disagreements. Review with the Independent Auditor any accounting adjustments that were noted or proposed by the Independent Auditor but that were "passed" (as immaterial or otherwise), any communications between the audit team and the Independent Auditor's national office respecting auditing or accounting issues presented by the engagement, any "management" or "internal control" letter or schedule of unadjusted differences issued, or proposed to be issued, by the Independent Auditor to the Company, and any other material written communication provided by the Independent Auditor to the Company's management.

9. Review with the Independent Auditor the critical accounting policies and practices used by the Company, all alternative treatments of financial information within GAAP that the Independent Auditor has discussed with management, the ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the Independent Auditor.

10. Obtain from the Independent Auditor assurance that the audit was conducted in a manner consistent with the procedures set forth in Section 10A of the Securities Exchange Act of 1934, as amended, for audits of financial statements required under that Act.

B. Review of Financial Reporting, Policies and Processes

To fulfill its responsibilities and duties, to the extent that it deems necessary or appropriate, and in addition to the items described above, the Committee shall:

1. Review and discuss the following with management, the internal auditors

(if any), and the Independent Auditors, as applicable:

- the Company’s annual audited and quarterly unaudited financial statements and annual and quarterly reports on Form 10-K and 10-Q, including the disclosures in “Management’s Discussion and Analysis of Financial Condition and Results of Operations,” and recommend to the Board whether the annual financial statements should be included in the Company’s Annual Report on Form 10-K;
- the results of the Independent Auditor’s audit or review of the financial statements;
- all critical audit matters proposed by the Independent Auditor to be included in the Independent Auditor’s annual audit report;
- any items required to be communicated by the Independent Auditor in accordance with the applicable requirements of the PCAOB; and
- any significant issues, events and transactions as well as any significant changes regarding accounting principles, practices, policies, judgments or estimates.

2. Review and discuss with management all press releases regarding the Company’s financial results and any other information, including earnings guidance, provided to securities analysts and rating agencies, including any “pro-forma,” “non-GAAP” or adjusted financial information. Such discussion may be of a general nature (i.e., it may consist of discussions of the types of information to be disclosed and the types of presentations to be made). The Committee need not discuss in advance each specific earnings release or each instance in which the Company may provide earnings guidance.

3. Review with management and the Independent Auditor any significant judgments made in management’s preparation of the financial statements and the view of each as to appropriateness of such judgments.

4. Review with the Company’s disclosure committee the procedures and controls of the Company designed to assure that information required to be disclosed in the Company’s periodic reports is recorded, processed, summarized and reported in such reports within the time periods specified by the SEC for the filing of such reports (“**Disclosure Controls**”), and consider whether any changes are appropriate in light of management’s evaluation of the effectiveness of such Disclosure Controls.

5. Review with management and the Independent Auditor the effect of regulatory and accounting initiatives on the financial statements. Review any major issues regarding accounting principles and financial statement presentations, including any significant changes in selection of an application of accounting principles. Consider and approve, if appropriate, changes to the Company’s auditing and accounting principles and practices as

suggested by the Independent Auditor or management.

6. Review the appointment and replacement of the Company's internal audit function. Review reports to management and the Board prepared by the internal auditors. Discuss with management and the internal auditors the responsibilities, budget and staffing of the internal audit function and the planning and execution of internal audit activities.

C. Risk Management, Related Party Transactions, Legal Compliance and Ethics

To further fulfill its responsibilities and duties, and in addition to the items described above, the Committee shall:

1. Review and discuss with the Company's management, its internal auditors (if any), and the Independent Auditors, and provide oversight over, the design, implementation, adequacy and effectiveness of the Company's accounting and financial processes and systems of internal controls and material changes in such controls, including any control deficiencies, significant deficiencies and material weaknesses in their design or operation.

2. Review with the Independent Auditors out of the presence of the Company's management about internal controls, the fullness and accuracy of the Company's financial statements and any other matters that the Committee or the Independent Auditors believe should be discussed privately with the Committee.

3. Review with management the Company's major financial risks and enterprise exposures and the steps management has taken to monitor or mitigate such risks and exposures, including the Company's procedures and any related policies with respect to risk assessment and risk management.

4. Review with management the Company's risk exposures in other areas, as the Committee deems necessary or appropriate from time to time.

5. Review with management the Company's cybersecurity and other information technology risks, controls and procedures, including the Company's plans to mitigate cybersecurity risks and respond to data breaches.

6. Review any allegations of fraud that are disclosed to the Committee involving management or any employee of the Company with a significant role in the Company's accounting and financial reporting process and systems of internal controls.

7. Review and approve any transactions between the Company and any related parties and review and discuss with the Company's Independent Auditors the auditors' evaluation of the Company's identification of, accounting for, and disclosure of its relationships and transactions with related parties, including any significant matters arising from the audit regarding the Company's relationships and transactions with related parties.

8. 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 the Company of concerns regarding questionable accounting or auditing matters. Adopt, as necessary, appropriate remedial measures or actions with respect to such complaints or concerns.

9. Review and investigate conduct brought to the attention of the Committee that is alleged to be in violation of the Company's Code of Ethics, and adopt as necessary or appropriate, remedial, disciplinary, or other measures with respect to such conduct.

10. Discuss with management and the Independent Auditor any correspondence with regulators or governmental agencies that raise material issues regarding the Company's financial statements or accounting policies.

11. To the extent not discussed with the Board or affecting the duties of the Committee hereunder, review with the Company's general counsel litigation, material government investigations and compliance with applicable legal requirements.

12. Prepare the Committee's report required by the rules of the SEC to be included in the Company's annual proxy statement.

13. Review with management the Company's (a) programs for promoting and monitoring compliance with applicable legal and regulatory requirements, and (b) major legal and regulatory compliance risk exposures and the steps management has taken to monitor or mitigate such exposures.

14. Review the status of any significant legal and regulatory matters and any material reports or inquiries received from regulators or government agencies that reasonably could be expected to have a significant impact on the Company's financial statements.

15. Discharge the responsibilities as set forth in such policies, codes and guidelines approved by the Board.

D. Annual Review

The Committee shall review on at least an annual basis the scope of responsibilities of the Committee as provided in this Charter and the Committee's performance of such duties. Any proposed changes to this Charter or the scope of responsibilities of the Committee, where indicated, shall be referred to the Board for appropriate action.

Effective August 4, 2022