

MOATABLE, INC.

**CHARTER OF THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS**

PURPOSE

The purpose of the Audit Committee (the “*Committee*”) of the Board of Directors of Moatable, Inc. (the “*Company*”) is to:

- assist the Board with oversight of the Company’s accounting and financial reporting processes, financial statement audits and the quality and integrity of the Company’s financial statements;
- assist the Board with oversight of the effectiveness of the Company’s control environment, including internal controls over financial reporting;
- manage the selection, engagement terms, fees, qualifications, independence and performance of the registered public accounting firms engaged as the Company’s independent outside auditors for the purpose of preparing or issuing an audit report or performing other audit, review or attest services (the “*Auditors*”);
- oversee the design, implementation, organization and performance of the Company’s internal audit function (if any);
- help the Board oversee the Company’s legal and regulatory compliance, including compliance with ethical standards adopted by the Company; and
- help the Board oversee the effectiveness of the Company’s risk management processes, particularly with respect to financial risk exposure.

The Committee will also prepare the report required by the rules of the Securities and Exchange Commission (the “*SEC*”) to be included in the Company’s annual proxy statement. In furtherance of its purpose, the Committee will endeavor to maintain and foster an open avenue of communication among the Committee and the Auditors, the Company’s management and internal auditors (if any).

COMPOSITION

Membership and Appointment

The Committee will consist of at least three members of the Board. The members of the Committee will be members of the Board appointed by, and will serve at the discretion of, the Board on the recommendation of the Corporate Governance and Nominating Committee. Vacancies occurring on the Committee will be filled by the Board. Resignation or removal of a Committee member from the Board for any reason will automatically constitute resignation or removal from the Committee.

Qualifications

Each member of the Committee will satisfy (i) the independence, financial literacy and other requirements imposed by applicable laws, and the New York Stock Exchange (“*NYSE*”) Listed Company Manual, applicable to audit committee members, as in effect from time to time, when and as required by

NYSE and (ii) any other qualifications determined by the Board. At least one member of the Committee will have “accounting or related financial management expertise” as required by the NYSE Listed Company Manual . It is expected that at least one member of the Committee will be an “audit committee financial expert” as defined by the applicable SEC rules and may be the same person as that which satisfies the financial sophistication requirements of the NYSE Listed Company Manual. No member of the Audit Committee shall 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.

Chairperson

The Board may designate a chairperson of the Committee (the “***Chair***”). In the absence of that designation, the Committee may designate a Chair by majority vote of the Committee members, provided that the Board may replace any Chair designated by the Committee at any time. The Chair will chair all regular sessions of the Committee and is responsible for setting the agendas for Committee meetings. In the absence of the Chair, the Committee shall select another member to preside in accordance with the Company’s Articles of Association (the “***Articles***”).

MEETINGS AND MINUTES

The Committee will meet whenever its members deem a meeting necessary or appropriate. The Committee will determine where and when to meet. As part of its responsibility to foster open communication, the Committee will meet periodically with management, personnel in charge of the internal audit function (when appointed) and the Auditors in separate executive sessions.

All non-management directors who are not members of the Committee may attend meetings of the Committee and may participate in discussions at those meetings but may not vote. Additionally, the Committee may invite to its meetings any director, management of the Company and such other persons as it deems appropriate in order to carry out its responsibilities. The Committee may also exclude from its meetings any persons (other than a member of the Committee) it deems appropriate in order to carry out its responsibilities.

A majority of the authorized number of members of the Committee shall constitute a quorum for the transaction of business and the act of a majority of those present at any meeting at which there is a quorum shall be the act of the Committee. In accordance with the Articles in case of an equality of votes the Chair shall have a second or casting vote.

The Committee will maintain written minutes of its meeting and regularly report to the Board on its actions and recommendations. The Committee may act by unanimous written consent; when it does so, those actions will be filed in the minute book.

AUTHORITY

Authority to Retain Auditors and Advisors

The Committee shall have authority to appoint, determine compensation for, retain and oversee the Auditors as set forth in Section 10A(m)(2) of the Securities Exchange Act of 1934, as amended, and the rules thereunder, to fulfill its responsibilities under this charter. If the Committee concludes that it must retain legal, accounting or other outside advisors, it may do so and determine compensation for those advisors at the Company’s expense. The Committee may also pay any ordinary administrative expenses it deems appropriate in carrying out its duties at the expense of the Company. The Committee will have authority to require that any of the Company’s personnel or outside advisors attend any meeting of the

Committee or meet with any member of the Committee or any of its advisors.

Authority to Delegate Authority to Chair and Form Subcommittees

The Chair shall have the delegated authority to act on behalf of the Committee in connection with (1) approval of the retention of outside service providers and advisors (including negotiation and execution of their engagement letters), (2) preapproval of audit or non-audit services, (3) reviewing with management the Company's proposed earnings press releases and other financial information and guidance regarding the Company's results of operations provided publicly or to ratings agencies, (4) approval of payment of expenses incurred by the Committee described in the previous paragraph and (5) as may otherwise be determined by the Committee. The Committee also may form and delegate authority to one or more subcommittees consisting of one or more of its members to the extent allowed under applicable law and NYSE listing requirements.

By delegating an issue to the Chair or a subcommittee, the Committee does not surrender any authority over that issue. Although the Committee may act on any issue that has been delegated to the Chair or a subcommittee, doing so will not limit or restrict future action by the Chair or subcommittee on any matters delegated to it. Any action or decision of the Chair or a subcommittee will be presented to the full Committee at its next scheduled meeting. By approving this Charter, the Board delegates authority to the Committee with respect to these responsibilities.

Access to Company Resources

The Committee will have access to all Company books, records, facilities and personnel as deemed necessary or appropriate by any member of the Committee to discharge such member's responsibilities hereunder.

RESPONSIBILITIES AND DUTIES

The Committee's responsibilities are for oversight, as described under "Purpose" above. The members of the Committee are not employees of the Company and they do not perform management's or any Auditors' functions. The Committee relies on the expertise and knowledge of management, the internal auditors (if any) and the Auditors in carrying out its oversight responsibilities. Management is responsible for preparing accurate and complete financial statements in accordance with generally accepted accounting principles ("GAAP"), crafting periodic reports and establishing and maintaining appropriate accounting principles and financial reporting policies and satisfactory internal control over financial reporting. The Auditors will audit the Company's annual consolidated financial statements and, when required, the effectiveness of the Company's internal control over financial reporting and review the Company's quarterly financial statements. It is not the Committee's responsibility to prepare or certify the Company's financial statements, guarantee the audits or reports of the Auditors, certify as to whether any Auditors are "independent" under applicable law or NYSE listing requirements, or ensure that the financial statements or periodic reports are complete and accurate, conform to GAAP, or otherwise comply with applicable law or NYSE listing requirements or the Company's policies.

The Committee shall have the following responsibilities; *provided, however*, that this list of responsibilities is intended to be a guide and to remain flexible to account for changing circumstances and needs. Accordingly, the Committee may depart from or supplement such responsibilities and establish policies and procedures, to the extent permitted by applicable law and NYSE listing requirements.

Auditor Management

1. Evaluation and Retention of Auditors. The Committee will evaluate the performance of the Auditors, determine whether to retain and determine the fees of any Auditors and any other registered public accounting firm engaged for the financial reporting process. In addition, the Committee may replace any existing Auditors or other registered public accounting firm engaged for the financial reporting process with a different public accounting firm. The Auditors shall report directly to and be ultimately accountable to the Committee.

2. Approving Audit and Non-Audit Engagements. The Committee will review audit plans, the adequacy of staffing, the fees to be paid to Auditors and oversee the negotiation and execution of any engagement letters on behalf of the Company. The Committee will approve all audit and non-audit related services that the Auditors provide to the Company before the engagement begins, unless applicable law and NYSE listing requirements allow otherwise. The Committee may establish pre-approval policies and procedures or delegate pre-approval authority to one or more Committee members as permitted by applicable law and NYSE listing requirements.

3. Audit Partner Rotation. The Committee will oversee the rotation of the Auditors' partners on the Company's audit engagement team as required by applicable law and NYSE listing requirements.

4. Auditor Independence. Prior to engagement of any prospective Auditor, and at least annually thereafter, the Committee will assess the qualifications, performance and independence of the Auditors. That assessment will include reviewing written disclosures from any Auditors regarding any relationships they have that may affect independence, as defined by applicable law and NYSE listing requirements. The Committee will review a written statement from any Auditors affirming their independence and assess, consider and discuss with them any potential relationships concerning their objectivity and independence.

5. Auditor Quality. At least annually, the Committee will review a report by the Auditors describing the Auditors' internal quality-control procedures and any material issues raised by (a) that firm's internal quality-control review, (b) any peer review of the firm's internal quality-control procedures or review, or (c) any inquiry or investigation by governmental or professional authorities conducted in the last five years of any audit performed by the Auditors.

6. Former Employees of Auditors. The Committee will oversee the policies and procedures as required by applicable law and NYSE listing requirements governing how the Company may employ individuals who are or once were employed by the Auditors.

Financial Review and Disclosure

7. Annual Audit Results. The Committee will review with management and the Auditors the results of the Company's annual financial statement audit, including:

- the Auditors' assessment of the quality of the Company's accounting principles and practices;
- the Auditors' views about qualitative aspects of the Company's significant accounting practices and the reasonableness of significant judgments and estimates (including material changes in estimates and analyses of the effects of alternative GAAP methods on the financial statements);
- all misstatements identified during the audit (other than those the Auditors believe to be trivial);

- the adequacy of the disclosures in the financial statements;
- the Auditors’ description of any critical audit matters as defined by applicable Public Company Accounting Oversight Board (“*PCAOB*”) auditing standards, in the audit, if applicable; and
- any other matters that the Auditors must communicate to the Committee under applicable accounting or auditing standards.

8. Audited Financial Statement Review; Quarterly and Annual Reports. The Committee will review the annual audited financial statements, the quarterly financial statements and the Company’s “Management’s Discussion and Analysis of Financial Condition and Results of Operations”, with management and the Auditors. The Committee will be responsible for recommending to the Board whether the proposed annual audited financial statements should be included in the Company’s Annual Report on Form 10-K.

9. Earnings Announcements. The Committee will review and discuss with management and the Auditors any earnings press releases and other financial information and guidance regarding the Company’s results of operations provided publicly or to analysts and ratings agencies (including, without limitation, reviewing any pro forma or “adjusted” non-GAAP information and measures). The Committee’s discussion in this regard may be general in nature (e.g., discussion of the types of information to be disclosed and the type of presentation to be made).

10. Proxy Report. The Committee will oversee the preparation of any report of the Committee required by applicable law or NYSE listing requirements to be included in the Company’s annual proxy statement.

11. Accounting Principles and Policies. The Committee will review and discuss with management and the Auditors significant issues regarding accounting principles and financial-statement presentation, including:

- critical accounting policies and practices, including any significant changes in the Company’s selection or application of accounting principles;
- analyses prepared by management or the Auditors setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including with respect to alternative treatments of financial information within GAAP that have been discussed with management, the ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the Auditors;
- any significant regulatory, legal and accounting initiatives, or developments, as well as off-balance sheet structures that may have a material impact on the Company’s financial statements, compliance programs and policies.

The Committee will review with the Auditors and management, if appropriate, any written communication between the Auditors and management, including, but not limited to, any management letter, internal-control letter or schedule of unadjusted differences and monitor management’s response to such communications.

12. Auditor Communications. At least annually, the Committee will discuss with the Auditors the matters required to be discussed by the applicable auditing standards as adopted by the PCAOB

(including any successor rule adopted by the PCAOB).

13. Management’s Cooperation with the Audit. The Committee will review and discuss with the Auditors and management (a) any problems or difficulties encountered by the Auditors in the course of the review or audit work, including any restrictions on the scope of their activities or access to required records, data and information, and (b) management’s response to these problems, difficulties or disagreements.

14. National Office Communications. To review with the Auditors, as appropriate, communications between the audit team and the Auditors’ national office with respect to accounting or auditing issues presented by the engagement.

Internal Control and Procedures and Internal Audit

15. Internal Auditors. If the Company has an internal audit function the Committee will review the audit plan of the Company’s internal audit team and discuss with that team the adequacy and effectiveness of the Company’s scope, staffing and general audit approach. The Committee will review any significant reports prepared by the Company’s internal auditors, as well as management’s response. The head of the internal auditors will also report to and be evaluated by the Committee.

16. Internal Control over Financial Reporting; Disclosure Controls. The Committee will confer with management and the Auditors concerning the scope, design, adequacy and effectiveness of internal control over financial reporting and the Company’s disclosure controls and procedures. The Committee will review reports on significant findings and recommendations with respect to internal controls over financial reporting, together with management responses and any special audit steps adopted in light of any material control deficiencies.

Legal, Regulatory and Ethical Compliance and Oversight

17. Risk Assessment and Management. The Committee will review and discuss with management and the Auditors the Company’s guidelines and policies with respect to risk assessment and risk management, including the Company’s major financial risk exposures and the steps taken by management to monitor and control these exposures.

18. Cybersecurity. The Committee will review and discuss with management the adequacy and effectiveness of the Company’s information security policies and practices and the internal controls regarding information security, including those concerning data privacy, cybersecurity and backup of information systems, and the steps taken by management to monitor and control such risks.

19. Complaint Procedures. The Committee will oversee procedures for receiving, retaining and investigating the following:

- complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; and
- confidential and anonymous submissions by employees concerning questionable accounting or auditing matters.

In addition, the Committee will oversee procedures for receiving, retaining and investigating any “hotline” complaints or submissions delegated to the Committee by the Board.

20. Ethical Compliance. The Committee will review the results of management’s efforts to monitor compliance with the Company’s programs and policies designed to ensure compliance with applicable laws and NYSE listing requirements, including the Company’s Code of Business Conduct and Ethics (“*Code*”), and Whistleblower Policy. The Committee will consider any request by directors or executive officers of the Company for a waiver from the Code. Any approved waivers shall be promptly disclosed as required by applicable law and NYSE listing requirements.

21. Related Person Transactions. The Committee will review and approve, in accordance with the Company’s policies, any related person transaction as defined by applicable law or NYSE listing requirements. The Committee will also oversee any inquiries or procedures performed to verify that management and the internal audit group (if any) have procedures in place over the identification of related parties.

22. Investment Policy. The Committee will review and approve revisions to the Company’s investment policy, if any.

23. Correspondence with Regulators. The Committee will consider and review with management, the Auditors and outside advisors or accountants any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding the Company’s financial statements or accounting policies.

24. Investigations. The Committee will investigate any matter brought to the attention of the Committee within the scope of its duties if, in the judgment of the Committee, such investigation is necessary or appropriate.

Other Matters

25. Committee Self-Assessment. The Committee will annually evaluate its performance.

26. Charter Review. The Committee shall also review and assess the adequacy of this Charter annually and shall recommend any proposed changes to the Board for its consideration and approval.

27. Other Legal and Finance Matters. The Committee will review with management legal and regulatory compliance and any actual, pending or threatened legal or financial matters that could significantly affect the Company’s business or financial statements or as otherwise deemed appropriate by the Committee.

28. Report to the Board. The Committee will report regularly to the Board with respect to material issues that arise regarding the quality or integrity of the Company’s financial statements, the Company’s compliance with legal or regulatory requirements, the performance or independence of the Auditors, the performance of the Company’s internal audit function (if any), or such other matters as the Committee deems appropriate from time to time or whenever requested to do so. The Committee shall provide such recommendations to the Board as the Committee may deem appropriate. The report to the Board may take the form of an oral report by the Chair or any other member of the Committee designated by the Committee to make such report.

29. General Authority. The Committee shall perform such other functions and have such other powers as may be necessary or appropriate in the discharge of any of the foregoing.

Approved by the Board of Directors: January 30, 2023

Effective: January 01, 2023