



## **SPŌK HOLDINGS, INC.**

### **Audit Committee of the Board of Directors Charter**

#### **Purpose**

The primary function of the Audit Committee (the "Committee") of Spōk Holdings, Inc. (the "Company" or "Spōk Holdings") is assisting the Spōk Holdings Board of Directors (the "Board") with its responsibility for overseeing the integrity of Spōk Holdings' financial statements, Spōk Holdings' compliance with legal and regulatory requirements, the qualifications and independence of the independent accountants and the performance of Spōk Holdings' internal audit department and independent accountants.

In carrying out this function, the Committee shall independently and objectively monitor the performance of Spōk Holdings' financial reporting processes and systems of internal controls; review and appraise the audit efforts of Spōk Holdings' independent accountants and internal audit group; provide for open, ongoing communications concerning Spōk Holdings' financial position and affairs between the Board and the independent accountants, Spōk Holdings' financial and senior management, and Spōk Holdings' internal audit department; review Spōk Holdings' policies and compliance procedures regarding ethics; prepare the Audit Committee Report for the annual proxy statement; and report regularly to the Board regarding the execution of its duties.

#### **Membership**

The Committee shall be composed of three or more directors as determined by the Board. The duties and responsibilities of a Committee member are in addition to those required of a director. Each Committee member shall be an independent director as determined in accordance with the Company's Bylaws and as defined by all applicable laws and regulations. All members of the Committee shall be "financially literate" and the Committee will have at least one member qualified as an "audit committee financial expert," as defined by applicable regulations.

#### **Meetings**

The Committee shall meet as often as it determines is appropriate to carry out its responsibilities under this charter, but at least four (4) times annually. These meetings shall consist of management, the independent accounting firm and any consulting firm that provides services or oversight to the Company on financial or security matters. It shall meet in executive sessions absent management and with the independent accounting and consulting firms for Spōk Holdings each quarter and as determined by the Committee. Further, it shall meet at its discretion with representatives of Spōk Holdings regarding their systems of internal control, results of audits, and integrity of financial reporting.

The Committee shall maintain independence both in establishing its agenda and directly accessing management of Spōk Holdings and its subsidiaries. The Committee shall annually review and reassess the adequacy of this Charter, evaluate its performance, and report these and other actions to the Board with any recommendations.

#### **Responsibilities and Duties**

Financial management is responsible for preparing financial statements and related disclosures and communications; the Committee's primary responsibility is oversight. To carry out this responsibility, the Committee shall undertake the following common recurring activities:

## **Financial Statements**

Discuss with management and the independent accountants the annual audited financial statements and quarterly financial statements prior to filing and/or distribution to stockholders including Management's Discussion and Analysis of Financial Condition and Results of Operations, Spök Holdings' earnings announcements as well as financial information and earnings guidance provided to analysts and rating agencies, and the result of the independent accountants' reviews; these discussions may be general, covering types of information to be disclosed and the type of presentation to be made, and need not take place in advance. The Committee may be represented by the Chair or a subcommittee to review earnings announcements.

- Review critical accounting policies, financial reporting and accounting standards and principles (including significant changes to those principles or their application), and key accounting decisions and judgments affecting the Company's financial statements. The review shall include the rationale for such choices and possible alternative accounting and reporting treatments.
- Review the effect of regulatory initiatives and unusual or infrequently occurring transactions, as well as off-balance sheet structures, on the financial statements.
- Review with the independent accountants difficulties in performing the audit or disagreements with management.
- Review Spök Holdings' financial reporting processes, including the systems of internal control, and the independent accountants' audit of Spök Holdings' internal controls.
- Discuss with the independent accountants the matters required to be discussed by the Auditing Standards adopted by the Public Company Accounting Oversight Board (the "PCAOB") as approved by the U.S. Securities and Exchange Commission relating to the conduct of the annual audit of the Company's financial statements.
- Review any disclosure of significant deficiencies in the design or operation of internal controls and any special audit steps adopted.

## **Independent Accountants**

- Select, evaluate, and, if appropriate, terminate or replace the independent accountants. (The Committee's selection shall be annually submitted to the Board for approval and, at the Board's discretion, to the stockholders for ratification.) The independent accountants are accountable to the Committee. The Committee shall approve the audit engagement and pre-approve any other services to be provided by the independent accountants.
- Annually review reports by the independent accountants describing: their internal quality control procedures; any material issues raised by the most recent internal quality control review, peer review, 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 firm, and any steps taken to deal with any such issues; and all relationships between the independent accountants and Spök Holdings.

- Ensure that rotation of the independent accountants' audit partners satisfies regulatory requirements, and set policies about hiring current or former employees of the independent accountants.
- Review and discuss with the independent accountants the annual statement required by the PCAOB regarding qualification and independence.
- Review and discuss the scope and plan of the independent audit.

#### **Internal Audit**

- Review the performance of the internal audit function, including the objectivity and authority of its reporting obligations, the proposed audit plans for the coming year, and the results of internal audits. Review and concur in the appointment and dismissal of the internal auditor or any outside firm providing services relating to internal audit.

#### **Legal, Compliance, and Risk Management**

- Establish procedures, with the assistance of management and counsel, for reviewing and handling complaints or concerns received by Spök Holdings regarding accounting, internal accounting controls, or auditing matters, including enabling employees to submit concerns confidentially and anonymously, and review management's disclosure of any frauds that involve management or other employees who have a significant role in internal control.
- Review, when necessary or appropriate, procedures and compliance processes pertaining to corporate ethics and standards of business conduct as embodied in Spök Holdings' policy.
- Review, when necessary or appropriate, policies and procedures with respect to officers' expense accounts and perquisites, including their use of corporate assets, and consider the results of any review of these areas by the internal auditors or the independent accountants.
- Review, when necessary or appropriate, and discuss any reports received from attorneys with respect to securities law violations and/or breaches of fiduciary duties which were reported to the Chief Compliance Officer or the Chief Executive Officer and not resolved to the satisfaction of the reporting attorney.
- Discuss, when necessary or appropriate, policies with respect to risk assessment and risk management, including Spök Holdings' major financial and accounting risk exposures and the steps undertaken to control them.

#### **Information Technology, Cybersecurity and Data Privacy**

- Oversee the systems, controls and procedures used by the Company and business partners engaged by the Company to collect, create, use, maintain, process and protect personal information and/or any information or assets of the Company's customers, employees and business partners (collectively, "Company Information Assets").
- Oversee policies, procedures, plans and execution intended to provide security, confidentiality, availability and integrity of Company Information Assets.
- Oversee the quality and effectiveness of the Company's policies and procedures with respect to its information technology systems, including enterprise cybersecurity and privacy.

- Oversee policies and procedures of the Company in preparation for responding to any material cybersecurity incidents.
- Review, when necessary or appropriate, with management the Company's disaster recovery capabilities.
- Oversee the Company's compliance with applicable information security and data protection laws and industry standards and oversee any internal audits of the Company's information technology systems and processes.
- Review, when necessary or appropriate, the Company's cyber insurance policies to ensure appropriate coverage.

The Committee may diverge from this list as appropriate if circumstances or regulatory requirements change. In addition to these activities, the Committee will perform such other functions as necessary or appropriate under law, stock exchange rules, Spök Holdings' certificate of incorporation, and Bylaws, and the resolutions and other directives of the Board. The Committee may obtain, and is entitled to rely on, advice, assistance, and investigative support from outside legal, accounting, or other advisors as it deems appropriate to perform its duties, and Spök Holdings shall provide appropriate funding, as determined by the Committee, for any such advisors.

Notwithstanding the responsibilities and powers of the Committee set forth in this charter, the Committee does not have the responsibility of planning or conducting audits of Spök Holdings' financial statements or determining whether they are complete, accurate and in accordance with GAAP. Such responsibilities are the duty of management and the independent auditor. In addition, it is not the duty of the Committee to conduct investigations or to ensure compliance with laws and regulations.

adopted by the Audit Committee on July 26, 2022 and the full Board on July 27, 2022