

TURTLE BEACH CORPORATION

AUDIT COMMITTEE CHARTER

Statement of Purpose

The Audit Committee (the “**Committee**”) of the Board of Directors (the “**Board of Directors**”) of Turtle Beach Corporation (the “**Company**”) is hereby established by the Board of Directors for the primary purpose of assisting the Board of Directors with:

- Oversight of the integrity of the Company’s financial statements;
- Oversight of the Company’s accounting and financial reporting process;
- Oversight of the Company’s compliance with financial legal and regulatory requirements, including SEC compliance;
- Direct management of the Company’s Independent Auditors; and
- Oversight of the Company’s system of disclosure controls and procedures and internal controls over financial reporting.

Organization

The Committee shall be comprised of a minimum of three (3) directors. Members of the Committee shall be appointed by the Board of Directors annually and shall serve until their successors are duly appointed, or until their earlier death, resignation or removal. Any member of the Committee may be removed from the Committee, with or without cause, by majority vote of the Board of Directors. The Board of Directors shall designate one member as the chairperson (the “**Chairperson**”) or, alternatively, delegate authority to designate the Chairperson to the Committee.

The Board of Directors shall affirmatively determine that each member of the Committee satisfies the requirements for “independence” imposed by NASDAQ, Section 10A(m)(3) of the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”), and all rules and regulations promulgated thereunder by the Securities and Exchange Commission (the “**SEC**”) (including that the Company may avail itself of the “controlled company” exemptions contained in Section 5615(c) of the NASDAQ Listing Rules with respect to the Committee). Determination of the true, actual and effective independence of any Committee member that has or had some relationship with the Company, will be made by the Board of Directors in accordance with the requirements of NASDAQ and the SEC. Each Committee member must meet the financial literacy requirements of NASDAQ and must be financially literate, as defined by the Board of Directors in its business judgment, or must be able to become financially literate within a reasonable period of time after his or her appointment to the Committee. At least one member of the Committee shall be an “audit committee financial expert” as defined in Item 407(d)(5)(ii) of Regulation S-K and meet the financial sophistication requirements of NASDAQ. The identity of the audit committee financial expert shall be disclosed annually in the Company’s proxy statement for so long as such disclosure is required by applicable rules of the SEC or otherwise.

The Committee will meet quarterly, or more frequently as circumstances dictate. The agenda of each meeting will be approved by the Chairperson and meeting materials will be provided to members as far in advance as practicable. Notice of a meeting of the Committee may be given by electronic mail. A majority of the members of the Committee shall constitute a quorum and shall be empowered to act on behalf of the Committee. The Committee will meet periodically with management, the director of the Company’s internal audit function, and the Company’s

independent registered public accounting firm (the “**Independent Auditor**“) in separate executive sessions. Each regularly scheduled meeting of the Committee will conclude with an executive session with members of management absent.

The affirmative vote of a majority of the members of the Committee present at a meeting at which a quorum is present shall be required to approve any action of the Committee. Subject to the requirements of the Company’s articles of incorporation, bylaws and any applicable law, regulation or rule, (i) any action required or permitted to be taken at a meeting of the Committee may be taken without a meeting if a consent in writing, setting forth the action so taken, is signed or agreed to via electronic mail by all members of the Committee and (ii) the members of the Committee may participate in a meeting of the Committee by means of conference telephone or other communications equipment by means of which all persons participating in the meeting can hear each other, and such participation shall constitute presence in person at such a meeting.

Duties and Responsibilities

In the performance of its duties, the Committee shall have the authority and responsibility to:

- Meet with management and the Independent Auditor to review and discuss prior to filing the Company’s Annual Report on Form 10-K, Quarterly Report on Form 10-Q, and other material SEC filings containing the initial disclosure of financial statement information, including earnings press releases.
- Review any correspondence with regulators or governmental agencies that raise material issues regarding the Company’s financial statements or accounting policies.
- Discuss with the internal auditor and the Independent Auditors the overall scope and plans for their respective audits including the adequacy of staffing and compensation.
- Discuss with management and the Independent Auditor, prior to their release to the public, earnings releases and financial presentations, including any pro forma or adjusted non-GAAP information, to be provided to analysts and rating agencies.
- Recommend to the Board of Directors whether the audited financial statements should be included in the Company’s Annual Report on Form 10-K, as well as the materials required for inclusion in the Company’s proxy statement.
- Appoint, evaluate, compensate, retain and oversee the work performed by the Independent Auditor, retained for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company. The Independent Auditor will report directly to the Committee who will oversee the resolution of disagreements between management and the Independent Auditor should they arise.
- Actively discuss with the Independent Auditor any relationships or services that may affect the independence and objectivity of Independent Auditor. The Committee shall have sole authority to approve all audit fees and terms and the Committee must approve any and all audit and non-audit services provided by the Independent Auditors to the Company.
- Initiate timely discussions with the Independent Auditor with regard to the following:
 - Critical accounting policies and financial statement presentation matters;
 - Alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, any ramifications associated with the use of these alternative methods, and the method preferred by the Independent Auditor; and

- Other material matters communicated to management by the Independent Auditor, including but not limited to the management representation letter and schedule of unadjusted differences.
- Evaluate the Independent Auditor's qualifications, performance and independence at least annually, including obtaining and reviewing the Independent Auditor's written report describing:
 - The Independent Auditor's internal quality control procedures;
 - Material issues identified by the most recent internal quality control review or peer review, or by any inquiry or investigation by a governmental or professional authority within the preceding five years with respect to any audits performed by the Independent Auditor, and the resolution of such matters; and
 - All relationships between the Independent Auditor and the Company and the auditor's assessment of independence.
- Review with the Company's Chief Executive Officer and Chief Financial Officer the Company's financial, accounting and disclosure controls and procedures and, no less than quarterly, managements' conclusions about the effectiveness of such controls and procedures, including any significant deficiencies or material weaknesses in the design of such controls and procedures, which may be reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial data.
- Review with the Independent Auditor and the internal auditor of the Company, if any, the integrity of the Company's internal and external financial reporting processes, the adequacy and effectiveness of the Company's financial, accounting and disclosure controls and procedures over financial reporting and any changes thereto.
- Review the scope of the internal and Independent Auditors' reviews of internal controls over financial reporting and obtain reports on significant findings and recommendations along with management's responses.
- Review and approve the Company's internal audit staff functions, including:
 - Purpose, authority and organizational reporting responsibilities;
 - Annual audit program, budget and staffing requirements;
 - Regular internal reports to management prepared by the internal audit staff, as well as management's response;
 - Significant difficulties, disagreements with management, or scope limitations encountered in the course of performing its procedures; and
 - Selection or removal of the internal audit director.
- Review related party transactions that would require disclosure under applicable SEC rules, including any transactions with directors, executive officers and companies that employ directors of the Company, and report to the Board of Directors whether such transactions are fair, reasonable, and in accordance with the Company's policies and procedures, and recommend whether they be approved.
- Establish policies and guidelines, consistent with governing law and regulations, for hiring personnel of the Independent Auditor.
- Establish policies and procedures for the pre-approval by the Committee of any and all non-audit services provided by the Independent Auditor to the Company.
- Review and investigate any matters pertaining to the integrity of management and compliance with the Company's Senior Financial Employee Code of Ethics.

- Review and periodically update the Senior Financial Employee Code of Ethics, as well as the Company's system to monitor compliance and enforcement.
- Review with the Company's legal counsel all material compliance and legal matters that could have a significant impact on the Company's financial statements.
- Oversee and discuss with the Board of Directors and management the Company's risks relating to financial reporting and internal controls, as well as the mitigation of such risks.
- Establish and oversee procedures pertaining to the receipt, retention and resolution of complaints with regard to accounting, internal control or auditing matters, including procedures for confidential, anonymous submissions from Company employees and any issues with the Independent Auditor.
- The Committee shall have the authority to retain outside counsel, experts and other advisors as the Committee, in its sole discretion, deems appropriate, inclusive of related fees and retention terms. Any such fees shall be paid by the Company.
- Maintain the minutes of, and report the results and recommendations of, each Committee meeting to the Board of Directors, which will be filed with the meeting minutes of the Board of Directors.
- Invite to any of its meetings other members of the Board of Directors, members of Company management and such other persons as it deems appropriate in order to carry out its responsibilities.
- The Committee shall report to the Board of Directors with regard to the Committee's duties and responsibilities, issues encountered, actions taken and related recommendations. The Committee may delegate any of its responsibilities to a subcommittee comprised of one or more members of the Committee so long as at least one member of the subcommittee is a financial expert.
- As appropriate, review this charter and report the results and recommendations of this endeavor to the Board of Directors for approval.

Miscellaneous

This charter was initially adopted by the Board of Directors on March 5, 2014 and was last amended on August 2, 2023. This charter replaces and supersedes in its entirety any previous audit committee charter adopted by the Company. This charter shall be posted to the Company's website to the extent required by applicable law or rules of NASDAQ or the SEC.