

**CHARTER FOR THE AUDIT COMMITTEE  
OF THE BOARD OF DIRECTORS OF PCTEL, INC.**  
(updated August 3, 2023)

The Board has approved this charter to govern the operations of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of PCTEL, Inc. (the “Company”). The Committee shall review this charter at least annually and recommend any proposed amendments to the Board. The Company shall make this charter available on its website.

**Purpose of the Committee and Reporting to the Board**

The purpose of the Committee is to provide oversight with respect to, and to assist the Board in overseeing, (i) the quality and integrity of the Company’s financial statements, (ii) the Company’s financial reporting processes and financial statement audits, (iii) the Company’s accounting policies and procedures, (iv) the qualifications, performance, and independence of the Company’s independent auditor (the “Independent Auditor”), and (v) the Company’s compliance with legal and regulatory requirements and the Company’s ethical standards.

The Committee shall report regularly to the Board regarding its meetings and activities and issues which arise with respect to the matters set forth in the foregoing paragraph.

**Membership of the Committee**

The members of the Committee and its chair shall be appointed by the Board. Committee members and the chair shall serve until their successors are duly appointed and qualified or until their earlier resignation or removal by the Board.

Except as otherwise permitted by applicable rules of the Nasdaq Stock Market (“Nasdaq”), the Committee shall be composed of at least three (3) directors, each of whom (i) satisfies the independence requirements of the rules of Nasdaq and the rules of the Securities and Exchange Commission (the “SEC”) and (ii) is able to read and understand fundamental financial statements. At least one member must qualify as an “audit committee financial expert” as defined in the rules of the SEC. The determination as to the satisfaction of these requirements shall be made by the Board.

Members of the Committee must not have participated in the preparation of the Company’s or any current subsidiary’s financial statements during the three (3) years prior to such person’s appointment to the Committee. Members of the Committee must not accept any consulting, advisory or other compensatory fees from the Company, other than fees for Board or Board committee service.

No member of the Committee may serve simultaneously on the audit committees of more than three (3) public companies (including the Company) without a specific Board determination that such simultaneous service will not impair the ability of such Committee member to serve on the Committee

**Committee Meetings**

The Committee will meet as often as it determines, but no less frequently than once per fiscal quarter. The Committee may invite any officer or employee of the Company, representatives of the Independent Auditor, and the Company’s outside counsel to attend meetings of the Committee. The Committee will meet in executive session (*i.e.*, members only) as it determines appropriate. The Committee

will meet separately with such officers and employees of the Company, representatives of the Independent Auditor, and the Company's outside counsel as it determines appropriate.

The Committee will be governed by the rules regarding meetings and action without meetings set forth in Section 4.3 of the Company's Bylaws.

### **Engagement of and Funding for Advisors; Expenses**

The Committee is authorized to engage independent counsel and accounting, financial, and other advisors as the Committee may deem necessary or advisable to assist the Committee in carrying out its duties. The Company will provide appropriate funding, as determined by the Committee, for payment of compensation to, and expenses of, such counsel and advisors. The Company will also provide appropriate funding, as determined by the Committee, for ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

### **Duties and Responsibilities**

The Committee is responsible for oversight with respect to the matters enumerated above under **"Purpose of the Committee and Reporting to the Board."** Management is responsible for (i) the preparation, presentation and integrity of the Company's financial statements, (ii) the appropriateness of the accounting principles and reporting policies that are used by the Company, and (iii) establishing and maintaining the Company's internal control over financial reporting. The Independent Auditor is responsible for auditing the Company's annual financial statements and the effectiveness of the Company's internal control over financial reporting, and for reviewing the Company's unaudited interim financial statements.

The Committee shall have the following specific duties and responsibilities:

#### ***1. Relating to the Independent Auditor***

- To appoint, terminate, and replace, in its sole discretion, the Independent Auditor. The Committee will be responsible for the oversight of the Independent Auditor, including the resolution of any disagreements between management and the Independent Auditor regarding financial reporting or other matters.
- To approve, in its sole discretion, the scope, fees, and terms of all audit and permissible non-audit engagements of the Independent Auditor. The Committee will pre-approve all audit and permissible non-audit services to be performed for the Company by the Independent Auditor. The Committee may delegate to one or more members of the Committee the authority to pre-approve any such services, provided such pre-approval is reported to the Committee at the next Committee meeting. The Company will provide funding, as determined by the Committee, for payment of approved fees of the Independent Auditor.
- To discuss with the Independent Auditor its independence from management and the Company, and review all written disclosures required to be provided by the Independent Auditor. The Committee will evaluate the Independent Auditor's qualifications, performance, and independence, taking into consideration information provided by the Independent Auditor and such opinions and information as the Committee determines appropriate. The Committee will review the Independent Auditor's compliance with the partner rotation requirements.

- To obtain and review, at least annually, a report by the Independent Auditor describing (i) the Independent Auditor's internal quality-control procedures and (ii) 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 or a private sector regulatory board, within the preceding five (5) years, respecting one or more independent audits performed by the Independent Auditor, and any steps taken to deal with any such issues.

## **2. *Relating to Audits, Financial Statements and Earnings Releases***

- To review and discuss with the Independent Auditor (i) the Independent Auditor's responsibilities under generally accepted auditing standards and the responsibilities of management in the audit process, (ii) the overall audit strategy, (iii) the scope and timing of the annual audit, (iv) any significant risks identified during the Independent Auditor's risk assessment procedures, and (v) when completed, the results, including significant findings, of the annual audit.
- To review and discuss with management and the Independent Auditor the audited financial statements and related notes thereto and the form of audit opinion to be issued by the Independent Auditor to be included in the Company's Annual Report on Form 10-K. The Committee also will discuss the results of the annual audit and any other matters required to be communicated to the Committee by the Independent Auditor. Based upon the foregoing and on the review of other information made available to the Committee, the Committee will recommend to the Board whether the audited financial statements should be included in the Company's Annual Report on Form 10-K.
- To review and discuss with management and the Independent Auditor the interim financial statements and related notes thereto prior to the filing of each of the Company's Quarterly Reports on Form 10-Q. The Committee also will discuss the results of the quarterly review and any other matters required to be communicated to the Committee by the Independent Auditor.
- To review with management the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" to be included in the Company's Annual Report on Form 10-K and Quarterly Reports on Form 10-Q.
- To review and discuss with the Independent Auditor any reports prepared by the Independent Auditor and provided to the Committee relating to, among other things, (i) the Company's critical accounting policies and practices, (ii) alternative treatments within generally accepted accounting principles for policies and practices relating to material items that have been discussed with management, including the ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the Independent Auditor, and (iii) any other material written communications between the Independent Auditor and management, such as any management letter or schedule of unadjusted differences.
- To review with management and the Independent Auditor any major issues regarding accounting principles and financial statement presentation, including any significant changes in the Company's selection or application of accounting principles, and any significant financial reporting judgments made in connection with the preparation of the Company's financial statements.
- To discuss with the Independent Auditor the matters required to be discussed under the standards of the PCAOB.

- To review and discuss earnings press releases, including the type of information to be included and its presentation and the use of any pro forma, adjusted, or other non-GAAP financial information before release to the public.

### ***3. Relating to Controls Over Financial Reporting***

- To discuss with management and the Independent Auditor their assessments of the adequacy and effectiveness of the Company's financial reporting processes, internal control over financial reporting, and disclosure controls and procedures, as well as any significant changes in such processes, controls or procedures.
- To receive and review any disclosure from the Company's CEO and CFO made in connection with the certification of the Company's quarterly and annual reports filed with the SEC of (i) significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize, and report financial data, and (ii) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting.
- To review (i) with the Independent Auditor, the characterization of any significant deficiencies and material weaknesses (as each such term is defined in SAS No. 115) in internal control over financial reporting and (ii) with management, management's remediation plan to address such matters.
- Review, with management, the Company's finance function, including its budget, organization, and quality of personnel.

### ***4. Relating to Other Compliance and Risk Matters***

- To provide the Audit Committee report that the proxy rules of the SEC require be included in the Company's annual proxy statement.
- To review with senior management the Company's overall anti-fraud programs and controls.
- To review the Company's policies and procedures with respect to transactions between the Company and employees, officers, directors, or affiliates of officers and directors, including the Company's Policy Regarding Related Party Transactions.
- To oversee the Company's compliance with legal and regulatory requirements and the Company's ethical standards, including oversight and review of the Company's Code of Ethics and Business Conduct.
- To review the Company's 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 Company employees of concerns regarding questionable accounting or auditing matters.
- In the event the Committee is made aware of any allegation of fraud relating to the Company or any of its officers, directors or employees that the Committee deems could be material to the Company's business or operations, to (i) review such allegation and (ii) if the Committee deems it necessary or advisable, engage independent counsel to assist in an investigation.

- To (i) oversee risk management of financial matters, financial reporting, the audit process, the adequacy and effectiveness of internal control over financial reporting, disclosure controls and procedures, and related party transactions, (ii) oversee risk management of information security (including cybersecurity), (iii) support the Nominating and Governance Committee in its oversight of overall enterprise risk, and (iv) meet annually in joint session with the Compensation Committee regarding management's efforts to address enterprise risk.
- To review any other reports, adopt any other policies, and implement any other procedures as the Committee determines necessary or advisable to comply with the rules and regulations of Nasdaq and the SEC.
- To conduct an annual evaluation of the Committee's performance, with the goal of continuing improvement. The Committee shall conduct this evaluation in such manner as it deems appropriate.

### **Committee Access and Information**

The Committee is at all times authorized to have direct, independent, and confidential access to the Company's other directors, management, and personnel to carry out the Committee's purpose, duties, and responsibilities. The Committee is authorized to conduct or authorize investigations into any matters relating to the purpose, duties, or responsibilities of the Committee.

### **Reliance on Others**

Nothing in this charter is intended to preclude or impair the protection provided in Section 141(e) of the Delaware General Corporation Law for good faith reliance by members of the Committee on reports or other information provided by others.

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