



FUBOTV INC.

AUDIT COMMITTEE CHARTER

(Amended and Restated as of October 26, 2023)

The Audit Committee (the “**Committee**”) of the Board of Directors (the “**Board**”) of fuboTV Inc. (the “**Company**”) shall be appointed by the Board to perform the duties and responsibilities set forth in this charter.

A. PURPOSE

The purpose of the Committee shall be to assist the Board in its oversight of, among other things:

1. the accounting and financial reporting processes and internal controls of the Company;
2. the audit and integrity of the Company’s financial statements;
3. the Company’s compliance with applicable law (including U.S. federal securities laws and other legal and regulatory requirements);
4. the qualifications, independence and performance of the Company’s independent auditors; and
5. the implementation and performance of the Company’s internal audit function.

The Committee shall also be responsible for preparing the report required by the Securities and Exchange Commission (the “**SEC**”) rules to be included in the Company’s proxy statement for the annual meeting of shareholders, and for performing other duties and responsibilities as are enumerated in or consistent with this charter.

The function of the Committee is primarily one of oversight. The Company’s management is responsible for establishing and maintaining accounting policies and procedures in accordance with generally accepted accounting principles (“**GAAP**”) and other applicable reporting and disclosure standards and for preparing the Company’s financial statements, and the independent auditor is responsible for auditing and reviewing those financial statements. The Committee is responsible for assisting the Board in overseeing the conduct of these activities by management and the independent auditor. The Committee is not responsible for providing any expert or special assurance as to the financial statements or other financial information provided by the Company to its shareholders or others or as to the independent auditor’s work.

B. COMPOSITION

1. Membership. The Committee shall consist of at least three members of the Board. The members of the Committee shall be appointed by the Board and serve until the earlier of their resignation or removal by the Board in its discretion.
2. Qualifications. The members of the Committee must satisfy the following qualifications; provided, however, that the Company may avail itself of any applicable exemptions:
 - a. each member of the Committee shall meet the independence standards established by the New York Stock Exchange (the “*NYSE*”) and the more rigorous independence rules for members of the Audit Committee issued by the SEC, as determined by the Board after consideration of all factors determined to be relevant under the rules and regulations of the NYSE and the SEC;
 - b. each member of the Committee must be financially literate, as determined by the Board in its business judgment;
 - c. at least one member of the Committee must be an “audit committee financial expert,” as defined in Item 407(d)(5)(ii) of Regulation S-K; and
 - d. no Committee member may serve simultaneously on the audit committees of more than two other public companies unless the Board determines that such simultaneous service will not impair the ability of such member to effectively serve on the Committee and the Company discloses such determination in accordance with NYSE rules.
3. Chairperson. The Board may designate a chairperson of the Committee (the “*Chairperson*”). The Chairperson of the Committee (or, in the Chairperson’s absence, a member designated by the Chairperson or the Committee) shall preside at each meeting of the Committee, set the agendas for the Committee meetings and report regularly to the Board regarding the Committee’s activities. In the absence of that designation, the Committee may designate a Chairperson by majority vote of the Committee members, provided that the Board may replace any Chairperson designated by the Committee at any time.

C. RESPONSIBILITIES

The following are the principal recurring responsibilities of the Committee. The Committee may perform other functions that are consistent with its purpose, applicable law, rules and regulations and the Company's bylaws, and as the Board or Committee deem appropriate. In carrying out its responsibilities, the Committee believes its policies and procedures should remain flexible, in order to best react to changing conditions and circumstances.

1. Appoint and Oversee Independent Auditor; Approve Audit and Non-Audit Services. The Committee will be directly responsible for appointing, compensating, retaining, evaluating and overseeing the work of the independent

registered public accounting firm engaged (including resolution of disagreements between management and the auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, and, where appropriate, replacing the independent auditor. The Committee shall also appoint, retain, compensate, oversee and, where appropriate, replace any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company. The Committee, or the Chairperson of the Committee, must pre-approve any audit and non-audit service provided to the Company by the independent auditor, unless the engagement is entered into pursuant to appropriate preapproval policies established by the Committee or if such service falls within available exceptions under SEC rules. Each such registered public accounting firm shall report directly to the Committee.

2. Evaluate the Independence and Qualifications of the Independent Auditor. The Committee shall, at least annually, obtain and review a written report by the Company's independent auditor describing:
 - a. the independent auditor's internal quality control procedures;
 - b. 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
 - c. all relationships between the independent auditor and the Company, in order to assess the independent auditor's independence.
3. Review of Internal Controls and Integrity of Financial Statements. The Committee shall meet with management, the internal audit department and the Company's independent auditor to review and discuss the Company's internal controls and the integrity of the Company's audited financial statements. Included in this process shall be review of:
 - a. the scope and timing of the annual audit of the Company's financial statements;
 - b. the Company's annual audited and quarterly unaudited financial statements and annual and quarterly reports on Form 10-K and Form 10-Q, including the disclosures in "Management's Discussion and Analysis of Financial Condition and Results of Operations";
 - c. the results of the independent audit and the quarterly reviews, and the independent auditor's opinion on the audited financial statements;

- d. the quality and adequacy of the Company's internal controls, and discussion with management and the independent auditor with regard to any significant deficiencies or material weaknesses in the design or operation of, and any material changes in, the Company's internal controls;
- e. the Company's disclosure controls and procedures, as well as the quarterly assessments of such controls and procedures by the Chief Executive Officer and Chief Financial Officer;
- f. any major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies;
- g. any analyses prepared by management or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements;
- h. the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company; and
- i. any audit problems or difficulties the independent auditor encountered in the course of its audit work and management's response.

Among the items the Committee shall review with the independent auditor are: accounting adjustments that were noted or proposed by the auditor but were "passed" (as immaterial or otherwise); any communications between the audit team and the audit firm's national office respecting auditing or accounting issues presented by the engagement; and any "management" or "internal control" letters issued, or proposed to be issued, by the independent auditor. Such review shall also include discussion of the responsibilities, budget and staffing of the Company's internal audit function.

- 4. Review of Financial Information Presentation, Earnings Press Releases and Guidance. The Committee shall periodically discuss with management the Company's procedures with respect to the presentation of the Company's financial information (paying attention to any use of "pro forma" or "adjusted" non-GAAP information) and shall review and discuss earnings press releases, earnings guidance provided to analysts and rating agencies and financial information provided to the public, analysts and ratings agencies.
- 5. Audit Committee Report. The Committee shall provide the Company with the report of the Committee with respect to the audited financial statements for inclusion in each of the Company's proxy statements for the annual meeting of shareholders.

6. Internal Audit Function. The Committee shall oversee the performance of the Company's internal audit function.
7. Hiring Policies. The Committee shall set hiring policies with regard to the hiring of employees or former employees of the Company's independent auditor.
8. Related Party Transactions. The Committee shall periodically review the Company's policies and procedures for reviewing and approving or ratifying "related person transactions" (defined as transactions required to be disclosed pursuant to Item 404 of Regulation S-K), including the Company's Related Person Transactions Policy, and recommend any changes to the Board. In accordance with the Company's Related Person Transactions Policy and the NYSE rules, the Audit Committee shall conduct appropriate review and oversight of all related person transactions.
9. Complaint Procedures. The Committee shall adopt and oversee procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters. The procedures shall allow for the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
10. Compliance with Laws. The Committee shall review, as necessary and in conjunction with the Company's legal department, any significant legal, compliance or regulatory matters that have arisen or that may have a material impact on the Company's business, financial statements or compliance policies, as applicable. The Committee must discuss with management and the independent auditor any correspondence with regulators or governmental agencies and any reports or complaints that raise material issues regarding the Company's financial statements or policies.
11. Enterprise Risk Management. The Committee shall review and discuss with management, including the Company's internal audit function and the Company's independent auditor, the Company's policies with respect to risk assessment and risk management, including guidelines and policies to identify, monitor, and address enterprise risks. Such oversight shall include periodic updates from management on the Company's major financial risk exposures and, at least twice annually, information and cybersecurity risk exposures, as well as the steps management has taken to monitor and control these exposures. The Committee shall also oversee and monitor management's plans to address such risks.
12. Report to Full Board. The Committee must review with the full Board any issues that arise regarding: (a) the quality or integrity of the Company's financial statements; (b) the Company's compliance with legal or regulatory requirements; (c) the performance and independence of the Company's independent auditor; and (d) the performance of the internal audit function, if applicable.

13. Advisors. The Committee is authorized to engage independent legal, accounting and other advisors as it determines necessary or appropriate to carry out its duties.
14. Funding. The Company must provide appropriate funding, as determined by the Committee, for the payment of:
 - a. compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company;
 - b. compensation to any advisers engaged by the Committee; and
 - c. ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.
15. Committee Evaluation. The Committee shall conduct an annual self-performance evaluation of the Committee.
16. Charter. The Committee shall periodically review the adequacy of this charter and recommend any proposed changes to the Board for approval.

D. GENERAL

1. The Committee shall meet at such times as the Committee shall determine; however, the Committee must meet at least quarterly and shall meet periodically with members of management as deemed appropriate, the head of the internal audit department and the independent auditor in separate executive sessions, when deemed necessary by the Committee, or at any time that the independent auditors or the internal auditors believe communication to the Committee is required. The Committee may meet in person or by telephone or video conference.
2. Minutes are kept of each meeting of the Committee, and the Committee must regularly provide reports of its actions to the Board.
3. The Committee may delegate its authority to subcommittees or the Chairperson of the Committee when it deems it appropriate and in the best interests of the Company and when such delegation would not violate applicable law, regulation or the NYSE or SEC requirements.
4. The Committee has the authority to establish its own rules and procedures for notice and conduct of its meetings so long as they are not inconsistent with any provisions of the Company's bylaws that are applicable to the Committee. The Committee may invite to its meetings other Board members, Company management and such other persons as the Committee deems appropriate in order to carry out its responsibilities.
5. Members of the Committee can receive such fees, if any, for their service as Committee members as may be determined by the Board or a duly authorized

Board committee, as applicable. Members of the Committee may not receive any compensation from the Company except the fees that they receive for service as a member of the Board or any committee thereof.

6. The Committee shall be given full access to the chairperson of the Board, management, the independent auditor and, if applicable, the internal auditor, as well as the Company's books, records, facilities and other personnel.