

IGO, INC.
CHARTER OF THE AUDIT COMMITTEE
Revised as of May 22, 2019

PURPOSE:

The purpose of the Audit Committee (the “Audit Committee”) of the Board of Directors (the “Board”) of iGo, Inc. (the “Company”) shall be:

- to provide oversight and monitoring of Company management and the independent auditors and their activities with respect to the Company’s financial reporting processes, systems of internal control and with respect to audits of the Company’s financial statements;
- to provide the Board with the results of its monitoring and recommendations derived therefrom;
- to appoint independent auditors to audit the Company’s financial statements, and review and evaluate the qualifications, independence and performance of the independent auditors; and
- to provide to the Board such additional information and materials as it may deem necessary to make the Board aware of significant financial matters that require the attention of the Board.

The Audit Committee will fulfill these functions primarily by carrying out those specific duties and responsibilities listed below, and such other duties as the Board may from time to time prescribe. In so doing, the Audit Committee will maintain free and open communication between the independent auditors, the Company’s management and the Board. In order to fulfill these responsibilities, the Audit Committee shall have unrestricted access to Company personnel and documents, shall have authority to direct and supervise an investigation into any matters within the scope of its duties, and shall have authority to retain such outside counsel, experts and other advisors as it determines to be necessary to carry out its responsibilities. The Company shall provide appropriate funding to the Audit Committee, as determined by the Audit Committee in its capacity as a committee of the Board, for payment of (i) compensation to the Company’s independent auditors for the purpose of rendering or issuing an audit report or performing other audit, review or attest services for the Company, (ii) compensation to any outside advisors employed by the Audit Committee pursuant to this charter, and (iii) ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

The Audit Committee relies on the expertise and knowledge of management and the independent auditor in carrying out its oversight responsibilities. Management of the Company is responsible for complete and accurate preparation of the Company’s financial statements in accordance with generally accepted accounting principles. The independent auditor is responsible for auditing the Company’s financial statements. It is not the duty of the Audit Committee to plan or conduct audits, to determine that the financial statements are complete and accurate and are in accordance with generally accepted accounting principles or to assure

compliance with laws and regulations or the Company's policies and procedures.

COMPOSITION OF AUDIT COMMITTEE:

The Audit Committee members will be appointed by, and will serve at the discretion of, the Board. The Board shall appoint a Chair of the Audit Committee, who shall serve in such capacity at the discretion of the Board.

1. The Audit Committee will consist of at least two members of the Board;
2. At least one member will be an independent director. In determining the independence of a director, the Audit Committee will apply appropriate principles of corporate law and applicable requirements of governmental or regulatory authorities and may also consider criteria for independence as set forth in the Nasdaq National Market's Marketplace Rules, the applicable rules and regulations of the Securities and Exchange Commission (the "SEC") and the independence standards set forth in Rule 10A-3 under the Securities Exchange Act of 1934, as amended (the "Exchange Act");
3. Each member (i) shall not have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the three years prior to membership on the Audit Committee or while serving on the Audit Committee, and (ii) shall be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement and cash flow statement;
4. At least one member will have past employment experience in finance or accounting, requisite professional certification in accounting, or other comparable experience or background which results in such member's financial sophistication, including a current or past position as chief executive or financial officer or other senior officer with financial oversight responsibilities. In evaluating a member's financial sophistication, the Audit Committee may consider the criteria for an "audit committee financial expert" as defined by the SEC and as determined by the Board; and
5. Each prospective Audit Committee member shall evaluate carefully the existing demands on his or her time before accepting appointment or re-appointment to the Audit Committee.

DUTIES AND RESPONSIBILITIES:

The following shall be the principal recurring duties of the Audit Committee in carrying out its oversight responsibilities. These duties are set forth as a guide with the understanding that the Audit Committee may supplement them as appropriate and may establish policies and procedures from time to time that it deems necessary or advisable in fulfilling its responsibilities under this charter, the Company's bylaws and applicable law, rules and regulations. The Audit Committee's responsibilities shall include:

- Establishing and overseeing procedures for the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls

or auditing matters, and for Company employees to make confidential, anonymous complaints or concerns regarding questionable accounting or auditing matters;

- Reviewing the qualifications, independence and performance of the independent auditors, who shall directly report to the Audit Committee, and providing oversight and monitoring of Company management and the independent auditors and their activities with respect to the Company's financial reporting process and with respect to audits of the Company's financial statements;
- Appointing, retaining, compensating and, where appropriate, replacing or terminating the independent auditors;
- Pre-approving all audit and non-audit services to be provided by the independent auditors. The Audit Committee may delegate the authority to grant such pre-approvals to one or more members of the Audit Committee, provided that the pre-approval decision and related services are presented to the Audit Committee at its next regularly scheduled meeting;
- Reviewing the independent auditor's proposed audit scope, approach and fee arrangement;
- Upon completion of the audit of the Company's annual financial statements by the independent auditors and prior to distribution of such financial statements to the public, reviewing and discussing with the independent auditors: the annual financial statements, the independent auditor's report thereon, any other matters related to the conduct of the audit which are to be communicated to the Audit Committee under generally accepted auditing standards, any significant changes required in the audit plan, any serious difficulties or disputes with management encountered during the audit, and any other matters required to be discussed by AU Section 380, as it may be modified, superseded or supplemented, including the auditor's judgment about the quality, not just acceptability, of the Company's accounting principles as applied in its financial reporting;
- Requesting from the independent auditors a formal written statement delineating all relationships between the auditor and the Company, consistent with Independence Standards Board Standard No. 1, and actively evaluating and discussing with the independent auditors any disclosed relationships or services that may impact their objectivity and independence, including consideration of whether fees billed for information technology services and other non-audit services are compatible with maintaining the independence of the independent auditors, and taking appropriate action to oversee the independence of the independent auditors;
- Reviewing the Company's interim financial statements and quarterly earnings press releases with management prior to public release;
- Before public release, reviewing the Company's the annual financial statements with management and the independent auditors;
- Recommending to the Board whether they should approve the annual financial

statements, based on (i) the Audit Committee's review and discussion with management of the annual financial statements, (ii) the Audit Committee's discussion with the independent auditors of the matters required to be discussed by AU Section 380, as the same may be modified, superseded or supplemented, and (iii) the Audit Committee's review and discussion with the independent auditors of the independent auditors' independence and the written disclosures and letter from the independent auditors required by Independence Standards Board Standard No. 1;

- In connection with the Audit Committee's review of the annual financial statements, discussing with management and the independent auditors the Company's development, selection, application and disclosure of critical accounting policies, any significant changes in the Company's accounting policies and any proposed changes in accounting or financial reporting that may have a significant impact on the Company;
- Obtaining and reviewing a report from the independent auditors addressing: (i) all critical accounting policies and practices used; (ii) all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, the ramifications of each alternative and the treatment preferred by the independent auditors; and (iii) other material communications between the independent auditors and management, such as any management letter or schedule of unadjusted differences;
- Reviewing and discussing with the independent auditors any other matters required to be discussed by *PCAOB Auditing Standards No. 16, Communications with Audit Committees*.
- Discussing with the independent auditors and management their periodic reviews of the adequacy of the Company's disclosure controls and procedures, accounting and financial reporting processes and systems of internal control over financial reporting, including the adequacy of the systems of reporting to the Audit Committee by each group;
- Reviewing any (i) significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting and disclosure controls and procedures, or (ii) fraud involving management or any employee of the Company with a significant role in the Company's internal control over financial reporting that are disclosed to the Audit Committee by the Company's Chief Executive Officer and Chief Financial Officer, or equivalent functions, in connection with such officers' quarterly review of the Company's internal control over financial reporting, and reviewing any significant changes in the Company's internal control over financial reporting;
- Resolving any disagreements between management and the independent auditors regarding financial reporting;
- Reviewing on at least a quarterly basis the status of any legal or regulatory matters that could have a significant impact on the Company's financial statements;
- Annually reviewing and recommending to the Board for approval any management agreement, or amendment thereto, pursuant to which management duties relating to the

Company's operations are delegated;

- In the absence of another independent body of the Board formed for such purpose, conducting an appropriate review and oversight of all "related party transactions" for potential conflict of interest situations on an ongoing basis. In identifying a "related party transaction," the Audit Committee may refer to transactions otherwise required to be disclosed pursuant to Item 404 of Regulation S-K under the Exchange Act. Any member of the Audit Committee who is a related person with respect to a transaction under review may not participate in the deliberations or vote on the approval or ratification of the transaction, however such member may be counted in determining the presence of a quorum at the meeting of the Audit Committee at which such transaction is reviewed;
- Performing any other activities consistent with this charter, the Company's bylaws, and applicable laws, rules and regulations that the Board or the Audit Committee determines are necessary or appropriate; and
- Discussing policies with respect to risk assessment and risk management, including appropriate guidelines and policies to govern the process, as well as the Company's major financial risk exposures and the steps management has taken to control them, and considering the risk of management's ability to override the Company's internal controls.

MEETINGS, MINUTES, AND REPORTS TO BOARD OF DIRECTORS:

The Audit Committee will meet at least quarterly to review the financial statements prior to public releases. Meetings may be held telephonically or in person. The Audit Committee may establish its own schedule of meetings, and the Chair of the Audit Committee, in consultation with the other members of the Audit Committee, shall set the agenda for such meetings.

The Audit Committee will meet separately with the independent auditors, as well as members of the Company's management, as it deems appropriate in order to review the financial controls of the Company.

The Audit Committee will maintain written minutes of its meetings.

The Audit Committee will summarize its examinations and recommendations to the Board from time to time as may be appropriate, consistent with this charter and any applicable law, rule or regulation.

PUBLICATION:

The Company shall make this charter freely available to stockholders on request and shall publish it on the Company's web site.