

## **InterDigital, Inc.**

### **Audit Committee Charter**

#### **Function**

The primary function of the Audit Committee (the “Committee”) is to assist the Board of Directors (the “Board”) of InterDigital, Inc. (the “Company”) in fulfilling its oversight responsibilities related to the corporate accounting and financial reporting practices of the Company, the audits of the Company’s financial statements, including the integrity of the financial statements, the Company’s compliance with applicable requirements regarding the maintenance of accurate books and records, and such other matters as are assigned to the Committee by the Board pursuant to this Charter or as mandated under applicable laws, rules and regulations (including the Securities Exchange Act of 1934 and the rules promulgated thereunder, as amended (the “Exchange Act”) as well as listing standards of the Nasdaq Stock Market (together, the “Applicable Requirements”). The Committee shall provide support for management’s efforts to enhance the quality of the Company’s internal control structure and help to facilitate effective communication between the Board and the Company’s independent registered public accounting firm (the “Independent Accountant”).

Although the Committee has the powers and responsibilities set forth in this Charter, the role of the Committee is oversight. The members of the Committee are not full-time employees of the Company and may or may not be accountants or auditors by profession or experts in the fields of accounting or auditing and, in any event, do not serve in such capacity. Consequently, it is not the duty of the Committee to conduct audits or to determine that the Company’s financial statements and disclosures are complete and accurate and are in accordance with Generally Accepted Accounting Principles (“GAAP”) and other Applicable Requirements. These are the responsibilities of management and the Company’s independent auditor.

#### **Organization**

The Committee shall consist of no fewer than three directors, each of whom shall be independent in accordance with the Nasdaq listing standards governing the independence of directors and audit committee members and the applicable rules and regulations of the Securities and Exchange Commission (“SEC”), as determined by the Nominating and Corporate Governance Committee and the Board. Further, all members of the Committee must have a basic understanding of accounting policies and be able to read and understand financial statements, including a company’s balance sheet, income statement, and cash flow statement, as determined by the Nominating and Corporate Governance Committee and the Board. At least one member of the Committee shall be an audit committee financial expert, within the meaning of applicable SEC rules, as determined by the Nominating and Corporate Governance Committee and the Board. The members shall be appointed and removed by the Board and shall serve until their respective successors are duly appointed and qualified or until their earlier resignation or removal. The Board shall appoint a Chair of the Committee.

## **Meetings**

The Committee shall meet at least quarterly, and at such other times as either the Board or the Committee Chair deems necessary. A majority shall constitute a quorum, and the affirmative vote of a majority of the Committee members present shall be required to take action. The Committee Chair shall make regular reports to the full Board on the activities of the Committee. Meetings may be held telephonically or by other electronic means to the extent permitted by the Company's organizational documents and applicable law.

The Company's Independent Accountant and senior internal auditor shall generally be requested to attend Committee meetings. The Committee may request members of management or others to attend meetings and to provide pertinent information as necessary. The Committee shall meet periodically in executive session with certain members of management, the Independent Accountant and the internal auditor.

## **Responsibilities**

Among its specific duties and responsibilities, the Committee shall:

- **Responsibilities for Engaging Independent Accountant**
  - Be directly responsible for the appointment, compensation, retention, evaluation, oversight of the work of (including resolution of disagreements between management and the Independent Accountant regarding financial reporting) and, if deemed appropriate, replacement of, the Independent Accountant, which shall report directly to the Committee;
  - At least annually, receive an audit engagement letter and either execute it on behalf of the Company or, if the Committee or the Committee Chair are not appropriate parties to sign the letter, acknowledge the letter and agree to the terms of engagement;
  - At least annually, review the performance and ensure the independence of the Independent Accountant. The Committee shall obtain and review a report by the Independent Accountant describing any relationships between the Independent Accountant, and the Company or individuals in financial reporting oversight roles at the Company, that may reasonably be thought to bear on the Independent Accountant's independence, and discuss with the Independent Accountant the potential effects of any such relationships on independence;
  - Request the Board to submit the selection of the Independent Accountant for ratification on an advisory basis, at each annual meeting of shareholders;
  - Obtain and review, at least annually, a report by the Independent Accountant describing: (1) the Independent Accountant's internal quality control procedures and (2) any material issues raised by the most recent internal quality control review, or 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 Independent Accountant, and any steps taken to deal with any such issues;

- Review with the Independent Accountant and financial management of the Company the scope of the annual audit, as well as the planning and staffing of the audit to the extent appropriate;
- Review and approve the fees to be paid to the Independent Accountant and receive appropriate funding, as determined by the Committee, for payment of compensation to the Independent Accountant;
- Pre-approve all audit services and permissible non-audit services to be provided to the Company by the Independent Accountant and establish policies and procedures for the pre-approval of audit and permissible non-audit services to be provided by the Independent Accountant; and
- Set policies consistent with applicable regulations for the hiring of employees or former employees of the Company's Independent Accountant.

- **Responsibilities for the Annual Audit, Financial Statements and Control Environment**

- Review and discuss the Company's practices with respect to risk assessment and risk management, including but not limited to specific risks associated with the matters listed herein, and discuss with management and the Independent Accountant significant risks and exposures and assess management's steps to minimize them;
- Receive from the Independent Accountant reports required by applicable SEC rules and professional standards, including reviewing and discussing with the Independent Accountant the matters required to be discussed by the Independent Accountant under Auditing Standard No. 1301, as adopted by the Public Company Accounting Oversight Board and amended from time to time;
- Review any significant findings and recommendations made by the Company's Independent Accountant, together with management's responses to them;
- Receive reports from the Independent Accountant and management regarding, and review and discuss the adequacy and effectiveness of, the Company's internal controls, including any significant deficiencies in the design or operation of internal controls and significant changes in internal controls reported to the Committee by the Independent Accountant or management;
- Receive reports from management regarding, and review and discuss the adequacy and effectiveness of, the Company's disclosure controls and procedures;
- Review with management and the Independent Accountant:

- The Company's annual report on Form 10-K, including the consolidated annual financial statements; and
  - The Independent Accountant's audit of and report on the consolidated financial statements;
- Recommend to the Board whether the financial statements should be included in the Company's annual report on Form 10-K;
- Oversee each year the preparation of a report of the Committee as required by applicable SEC rules for inclusion in the Company's proxy statement;
- Consider and review with management any significant findings related to financial reporting, internal controls or other corporate matters of importance to the Committee during the year and management's responses to them;
- With respect to quarterly results for the first three fiscal quarters of each year, meet with the Independent Accountant and management to review and discuss the Company's quarterly report on Form 10-Q, including the quarterly financial statements. These meetings will take place prior to filing the Company's quarterly reports with the SEC;
- Discuss with management and the Independent Accountant earnings press releases and, as appropriate, other publicly disclosed financial information and earnings guidance;
- Review any significant reports to management prepared by the Company's internal audit function or by any advisor or consultant engaged to evaluate or report on financial matters, and management's responses; and
- Review and approve, at least annually, the internal audit scope, audit plans, budget, staffing and relevant processes and programs of the Company's internal audit function. The Committee shall also receive regular reports from the Company's senior internal auditor regarding the significant results of internal audits, and whether recommendations made in the audits have been implemented by management.

- **Responsibilities for Compliance Oversight**

- Review legal and regulatory matters that might have a material effect on the Company's financial statements and compliance policies and programs, including any reports from regulators;
- Oversee the Company's internal procedures and systems designed to promote Company compliance with laws, regulations and internal procedures, including the Company's Code of Ethics and the requirements of the Securities Exchange Act of 1934, as amended, regarding the Company's maintenance of accurate books and records, and review reports from management regarding compliance

with these internal procedures and systems. Meet, at least annually, to review the implementation and effectiveness of the Company's compliance program with the Company's head of compliance, who shall have the authority to communicate directly to the Committee, promptly, about actual and alleged violations of law or the Code of Ethics, including any matters involving criminal or potential criminal conduct;

- Establish and oversee procedures for receiving and handling reports of potential misconduct, including: (1) violations of law or the Company's Code of Ethics; (2) complaints received by the Company regarding accounting, internal accounting controls, auditing or federal securities law matters; and (3) the confidential, anonymous submission by employees of the Company regarding questionable accounting, auditing or federal securities law matters;
- Review and provide guidance to the Board with respect to the Company's tax compliance;
- Oversee the Company's approval and signature authority policy;
- Oversee the Company's compliance with requirements of any market on which the Company's securities are traded;
- Oversee the Company's compliance with data privacy rules and regulations;
- Oversee and review the Company's cybersecurity, information and technology security and data privacy frameworks, policies, programs, opportunities, and risk profile; and the Company's business continuity and disaster recovery plans and capabilities and the effectiveness of the Company's escalation procedures; and
- Review and approve related person transactions, and establish policies and procedures for the review, approval and ratification of related person transactions.

- **Other Matters**

- Review and provide guidance to the Board with respect to:
  - Tax planning;
  - Corporate insurance coverage; and
  - Implementation of new or revised accounting or auditing standards or regulatory changes.
- Annually evaluate the performance of the Committee and assess the adequacy of the Committee's charter.

In fulfilling its duties and responsibilities hereunder, the Committee will be entitled to rely reasonably on (a) the integrity of those persons within the Company and the professionals and

experts (such as the Company's independent auditor) from whom it receives information, (b) the accuracy of the financial and other information provided to the Committee by such persons and (c) representations made by the Company's independent auditor as to any services provided by such firm to the Company.

### **Additional Authority**

In carrying out its responsibilities, the Committee shall also have authority to:

- Retain such outside counsel, experts and other advisors as it determines appropriate to assist it in the performance of its functions. The Committee shall receive appropriate funding, as determined by the Committee, from the Company for payment of compensation to any such advisors and for payment of ordinary administrative expenses that are necessary or appropriate in carrying out the Committee's duties;
- Investigate any matter brought to its attention; and
- Exercise such other powers and perform such other duties and responsibilities as are incidental to the purposes, duties and responsibilities specified herein.

Amended as of March 20, 2024