

GRINDR INC.

CHARTER OF THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS

Approved and Adopted by the Board of Directors: November 18, 2022
Effective: November 18, 2022

The Audit Committee (the “*Committee*”) of the Board of Directors (the “*Board*”) of **Grindr Inc.** (“*Grindr*” or the “*Company*”) has been appointed by the Board to perform the duties and responsibilities set forth in this charter.

GENERAL STATEMENT OF PURPOSE

The Committee shall assist the Board by monitoring and overseeing:

- The Company’s accounting and financial reporting processes and internal controls, as well as the audit and integrity of the Company’s financial statements;
- The qualifications, independence, and performance of the Company’s registered public accounting firm (the “*independent accounting firm*”);
- The design, implementation, and performance of the Company’s internal audit function;
- The Company’s compliance with applicable laws (including U.S. federal securities laws and other legal and regulatory requirements); and
- The Company’s policies with respect to risk assessment and risk management pertaining to the financial, accounting, tax and other matters of the Company.

The policy of the Committee, in discharging these obligations, shall be to maintain and foster an open avenue of communication among the Committee and the Auditors, the Company’s financial management and internal auditors.

COMMITTEE COMPOSITION AND STRUCTURE

1. **Membership and Appointment.** The Committee shall consist of three or more members of the Board. Members of the Committee shall be appointed by the Board and may be removed, with or without cause, by the Board.
2. **Qualifications.** The members of the Committee must satisfy the following criteria, subject to exemptions and cure periods permitted by the Securities and Exchange Commission (“*SEC*”) and the New York Stock Exchange (the “*NYSE*”):
 - Each member of the Committee shall meet the independence standards established by the SEC pursuant to Rule 10A-3 of the Securities Exchange Act of 1934 and the NYSE pursuant to Section 303A.02 of the NYSE Listed Company Manual.
 - Each member of the Committee must be able to read and understand fundamental financial statements and otherwise must comply with all financial-literacy requirements of the NYSE.

- At least one member of the Committee shall be an “*audit committee financial expert*” as defined by the SEC and satisfy the applicable NYSE requirements, as in effect from time to time, for accounting or related financial management expertise, as determined by the Board in its business judgment, when and as required by the NYSE.
 - Each member of the Committee shall have such other qualifications as may be established by the Board from time to time, as required by the applicable law, or as required by the rules and regulations of the SEC and the NYSE.
3. **Chairperson.** The Board may designate a chairperson of the Committee. In the absence of that designation, the Committee shall designate a chairperson by majority vote of the Committee members.

RESPONSIBILITIES

The following are the principal recurring responsibilities of the Committee. The Committee may carry out additional duties and adopt additional policies and procedures as necessary and appropriate based upon changing conditions and circumstances. In addition, the Committee shall assume additional duties and responsibilities delegated to it by the Board from time to time. In all cases, the Committee actions shall be subject to any commitments made by the Company by contract or in the Company’s certificate of incorporation or bylaws.

1. **Select and Hire the Independent Accounting Firm.** The Committee shall be directly responsible for appointing, compensating, retaining, overseeing and, where appropriate, replacing the independent accounting firm. The independent accounting firm will report directly to the Committee. The Committee will have sole authority to approve the hiring and discharging of the independent accounting firm, all audit engagement fees, and the terms and all permissible non-audit engagements with the independent accounting firm. The Committee will 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.
2. **Supervise and Evaluate the Independent Accounting Firm.** The Committee shall:
 - Oversee and, at least annually, evaluate the work of the independent accounting firm or 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. Such evaluation shall include a review and evaluation of the lead partner of the independent accounting firm, considering the opinions of management and the internal audit function, if applicable. The Committee shall review, in consultation with the independent accounting firm, the annual audit plan and scope of audit activities and monitor such plan’s progress.
 - Review and resolve any disagreements that may arise between management and the independent accounting firm regarding internal controls, financial reporting, or related issues.
 - Obtain and review, at least annually, a report by the independent accounting firm that describes (i) the independent accounting firm’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 accounting firm or by any inquiry or investigation by governmental or professional authorities, within the preceding five (5) years (or such other period as may be requested by the Committee), regarding any independent audit performed by the independent accounting firm, and any steps taken to deal with any such issues.

3. **Evaluate the Independence of the Independent Accounting Firm.** The Committee shall:
 - Recommend and discuss with the independent accounting firm the written independence disclosures required by the applicable requirements of the Public Company Accounting Oversight Board or other regulatory bodies.
 - Review and discuss with the independent accounting firm, at least annually, relationships or services (including permissible non-audit services) that may affect the independent accounting firm's objectivity and independence.
 - Oversee the rotation of the independent accounting firm's lead audit and concurring partners and the rotation of other audit partners, with applicable time-out periods, in accordance with applicable law.
 - Take such other appropriate actions as may be required or desirable by the Committee to oversee and ensure the independence of the independent accounting firm.
4. **Approve Audit and Non-Audit Services and Fees.** The Committee shall (i) review and approve, in advance, the scope and plans for the audits and the audit fees; (ii) approve in advance (or, where permitted under the rules and regulations of the SEC, subsequently) all non-audit and tax services to be performed by the independent accounting firm that are not otherwise prohibited by law or regulations and any associated fees, and (iii) review, approve and adopt the Audit Committee Pre-Approval Policy for Services of Independent Auditor, including any amendments thereto, if any. The Committee may, in accordance with applicable law, establish pre-approval policies and procedures, including delegation to one or more members of the Committee, for the engagement of independent accountants and any other registered public accounting firm to render services to the Company.
5. **Review Financial Statements.** The Committee shall review and discuss the following with management, the internal auditors, if applicable, and the independent accounting firm, as applicable:
 - The Company's annual audited and quarterly unaudited financial statements and annual and quarterly reports on Form 10-K and 10-Q, including the disclosures in "*Management's Discussion and Analysis of Financial Condition and Results of Operations*," and recommend to the Board whether the audited financial statements and "*Management's Discussion and Analysis of Financial Condition and Results of Operations*" should be included in the Company's Form 10-K.
 - The results of the independent audit and the quarterly reviews of the Company's financial statements, and the independent accounting firm's opinion on the annual financial statements.
 - Major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles.

- Analyses prepared by management or the independent accounting firm setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements.
 - The effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the Company's financial statements.
 - Any problems or difficulties the independent accounting firm encountered during its audit work, including any restrictions on the scope of the auditor's activities or on access to requested information, and management's response to those problems or difficulties.
6. **Reports and Communications from the Independent Accounting Firm.** The Committee shall review and discuss quarterly reports from the independent accounting firm concerning the following:
- Critical accounting policies and practices to be used by the Company.
 - Alternative treatments of financial information within GAAP that the auditor has discussed with management, ramifications of the use of these alternative disclosures and treatments, and the treatment preferred by the independent accounting firm if different from that used by management.
 - Any material written communications between the independent accounting firm and management, such as any management letter or schedule of unadjusted differences.
 - Any matters arising from the audit of the Company's financial statements that are expected to constitute "*critical audit matters*" as defined by the Public Company Accounting Oversight Board auditing standards.
 - Any matters required to be communicated to the Committee under generally accepted auditing standards and other legal or regulatory requirements, including any matters required to be communicated under applicable auditing standards.
7. **Committee Report.** The Committee will prepare the report of the Committee that SEC rules require to be included in the Company's annual proxy statement.
8. **Earnings Press Release and Earnings Guidance.** The Committee will review, in general, earnings press releases, and review and discuss with management and the independent accounting firm policies with respect to earnings press releases (with particular attention to any use of "*pro forma*" or "*adjusted*" non-GAAP information), financial information, and earnings guidance provided to the public, analysts, and ratings agencies.
9. **Internal Controls.** The Committee shall review and discuss with management, the internal auditors, if applicable, and the independent accounting firm the adequacy and effectiveness of the Company's internal controls, including (i) any changes, significant deficiencies, or material weaknesses in the Company's internal controls, as reported by the independent accounting firm, the internal auditors, if applicable, or management, and any special audit steps or changes required in light of any material deficiencies or weaknesses; (ii) the reports and certifications regarding internal control over financial reporting; and (iii) any fraud, whether or not material, that involves management or other Company employees who have a significant role in the Company's internal controls.

- 10. Related Person Transaction.** The Committee shall approve and adopt the Company's Related Persons Transaction Policy and any changes thereto. The Committee shall also review and approve any transactions with "*related persons*" in accordance with the Related Person Transaction Policy adopted by the Board.
- 11. Disclosure Controls and Procedures.** The Committee shall review and discuss the adequacy and effectiveness of the Company's disclosure controls, including with respect to Company disclosures on environmental, social, and corporate governance ("*ESG*") matters, as well as the procedures and the reports and certifications over disclosure controls and procedures.
- 12. Internal Audit.** The Committee shall:
- Review and participate in the selection of the Company's internal auditor and periodically review the activities, organizational structure, and qualifications of the internal audit function.
 - Review and approve the annual internal audit project plan and any proposed changes and review periodic reports summarizing results of the internal audit projects including any significant findings.
 - Review and discuss with the independent accounting firm (i) the internal audit plan and the adequacy of internal audit resources; and (ii) the results of the internal audit program.
 - Periodically review with the Company's internal auditor any issues encountered in connection with the internal audit function's work.
- 13. Risk Assessment and Risk Management.** The Committee shall:
- review and discuss with management, the internal auditors, if applicable, and the independent accounting firm the Company's major financial risk exposures and the steps management has taken to monitor and control those exposures, including the Company's guidelines and policies with respect to risk assessment and risk management pertaining to financial, accounting, tax, cyber-security and data privacy, and ESG matters.
 - Review and discuss with management the Company's practices with respect to cyber security and data privacy risk assessment and management, including the Company's information security risk insurance policy and employee information security training.
- 14. Legal and Regulatory Compliance.** The Committee shall:
- Discuss with management and the independent accounting firm any correspondence with regulators or governmental agencies that raise material issues regarding the Company's financial statements or accounting policies.
 - Discuss with the Company's Legal Department any legal matters that may have a material impact on the financial statements or the Company's compliance procedures.
 - Discuss with the Company's Legal Department the adequacy and effectiveness of the Company's compliance program with respect to legal and regulatory compliance, including the Company's code of conduct and related policies and procedures.

- Obtain from the independent accounting firm assurance that Section 10A(b) of the Securities Exchange Act of 1934 has not been implicated.
15. **Complaints.** The Committee shall oversee the Whistleblower Policy and Procedures and any other policies or procedures for the receipt, retention, and treatment of complaints on accounting or audit practices, as well as for confidential and anonymous submissions by the Company's employees concerning questionable accounting or auditing matters.
 16. **Hiring of Auditor Personnel.** The Committee shall set hiring policies for the Company regarding employees and former employees of the independent accounting firm and oversee compliance with such policies.
 17. **Annual Committee Charter Review.** The Committee shall review and reassess the adequacy of this charter annually and shall submit any recommended changes to the charter to the Board for approval. The Committee shall conduct this review and assessment in such manner as it deems appropriate.
 18. **Annual Performance Review.** The Committee shall review and assess the performance of the Committee (and the members of the Committee) at least annually and shall report its conclusions to the Board. The Committee shall conduct this review and assessment in such manner as it deems appropriate.
 19. **Public Availability of Committee Charter.** The Company shall make a copy of this charter publicly available on its website and will disclose the availability of this charter in any appropriate public filings.

While the Committee has the responsibilities and powers set forth in this Charter, the function of the Committee is primarily one of oversight. The Company's management is responsible for preparing the Company's financial statements, and the independent accounting firm 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 accounting firm. The Committee is not responsible for providing any expert or special assurance as to the financial statements or the independent accounting firm's work. In addition, each member of the Committee shall be entitled to rely on (i) the integrity of those persons and organizations within and outside of the Company from which the Committee receives information; and (ii) the accuracy of the financial and other information provided to the Committee, in either instance absent actual knowledge to the contrary.

MEETINGS AND PROCEDURES

1. **Meetings.**
 - The Committee will meet at such times and places as the Committee determines, but at least quarterly. The chairperson of the Committee shall preside at each meeting and set the agenda for the Committee's meetings in consultation with members of management and/or the Committee. If the chairperson cannot be present at a particular meeting, an acting chairperson may be designated by the Committee members present.
 - The Committee may act by unanimous written consent (which may include electronic consent) in lieu of a meeting in accordance with the Company's bylaws.

- The Committee will maintain written minutes of any regular meetings, and these minutes will be filed with the minutes of the meetings of the Board.
 - The Committee may invite to its meetings any director, officer, or employee of the Company and such other persons as it deems appropriate to carry out its responsibilities.
 - The Committee shall meet periodically with members of management as deemed appropriate, the head of the internal audit department, and the independent accounting firm in separate executive sessions. The Committee will periodically meet in executive session without members of management present.
2. **Reporting to the Board of Directors.** The Committee shall report regularly to the Board regarding its activities and recommendations and shall review with the Board significant issues that arise at Committee meetings. The reports may be provided to the Board orally by the Committee chairperson or any other Committee member.
 3. **Authority to Retain Advisors.** The Committee shall have the authority, in its sole discretion, to select and retain any internal or independent counsel or other advisors to assist with the execution of its duties and responsibilities as set forth in this charter. The Committee shall set the compensation and oversee the work of any retained counsel or other advisors. The Company will provide appropriate funding, as determined by the Committee, to pay the independent accounting firm, any other registered public accounting firm, any retained counsel, and any other advisors hired by the Committee, as well as funding for the payment of ordinary Committee administrative expenses that are necessary and appropriate in carrying out its duties.
 4. **Creation of Subcommittees.** The Committee may form subcommittees for any purpose that the Committee deems appropriate and may delegate to any subcommittees the power and authority as the Committee deems appropriate. If designated, each such subcommittee will establish its own schedule and maintain written minutes of its meetings, and these minutes will be filed with the minutes of the meetings of the Board. The Committee shall not delegate to a subcommittee any power or authority required by law, regulation, or any applicable listing standard to be exercised by the Committee as a whole.
 5. **Access.** The Committee shall be given full access to the chairperson of the Board, management, the independent accounting firm and, if applicable, the internal auditors, if applicable, as well as the Company's books, records, facilities, and other personnel.
 6. **Compensation.** Members of the Committee shall receive such fees, if any, for their service as committee members as may be determined by the Board in its sole discretion.