UNIVERSAL ELECTRONICS INC.
AUDIT COMMITTEE CHARTER

November 2, 2026 (As Amended)

PURPOSE

The Audit Committee (the "Audit Committee") of the Board of Directors (the "Board") of Universal Electronics Inc. (the "Company") is appointed by the Board to:

(A) Assist the Board in its oversight and monitoring of:

(i) the integrity of the Company's financial statements;
(ii) the independence and qualifications of the Company's independent auditors;
(iii) the accounting and financial reporting processes of the Company;
(iv) the performance of the Company's internal audit function and independent auditors;
(v) the audits of the Company's financial statements; and
(vi) the Company's compliance with legal and regulatory requirements.

(B) Prepare the Audit Committee report required to be included in the Company's proxy statement; and

(C) Perform such other duties as the Board, from time to time, shall determine.

While the Audit Committee has the responsibilities and powers set forth in this charter, it is not the duty of the Audit Committee to plan or to conduct audits, to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with generally accepted accounting principles and applicable rules and regulations, to create and to implement internal controls and compliance programs, or to otherwise perform the functions of management or the independent auditors. In performing its responsibilities, the Audit Committee relies on the expertise and knowledge of management, the auditors, advisors, and the expertise and experience of its members.

MEMBERSHIP

The Audit Committee is comprised of not fewer than three directors whom the Board determines meet the independence, financial literacy, and any other criteria of The Nasdaq Stock Market LLC ("Nasdaq") and applicable requirements of law. Each member of the Audit Committee must be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement, and cash flow statement.

Members of the Audit Committee are appointed annually by the Board on recommendation of the Board's Corporate Governance, Sustainability and Nominating Committee.

The Board may make changes at any time in the Audit Committee's membership and may fill vacancies on the Audit Committee during the course of a year. The Board designates one member of the Audit Committee as the Audit Committee Chairman and also designates which members of the Audit Committee are "audit committee financial experts."

No member may serve simultaneously on the audit committees of more than two other public companies, unless the Board determines that such simultaneous service would not impair the ability of such member to serve effectively on the Audit Committee.

MEETINGS

The Audit Committee shall meet as frequently as it determines appropriate but not less frequently than once each fiscal quarter. The Committee shall meet in executive session with the independent auditors at least once during each fiscal quarter, but more often as it deems appropriate. As it deems appropriate, it may meet periodically in executive session and also with management and internal auditors in separate executive sessions.

The Audit Committee may request any officer or other employee of the Company, the independent auditors, outside legal counsel, or other advisors to attend any meeting of the Audit Committee or to meet with any member of, or advisor to, the Audit Committee.

The person who is the Head of Internal Audit or other members of management may request to meet with the Committee in executive session as they deem appropriate.

AUTHORITY AND RESPONSIBILITY

- The Audit Committee will have sole authority to appoint, subject to any advisory ratification of such appointment by the Company's shareholders, or to replace the independent auditors. The Audit Committee will have direct responsibility for compensation and oversight of the independent auditors. The independent auditors are accountable to, and will report directly to, the Audit Committee. The Audit Committee is responsible for resolving disputes between management and the independent auditors regarding financial reporting.

- The Audit Committee must approve in advance all audit services and permitted non-audit services to be provided to the Company by the independent auditors, including the fees for such services and the terms of service; provided, however, that non-audit services that fall within the *de minimis* exceptions described in Section 10A(i)(1)(B) of

the Securities Exchange Act of 1934, as amended (the "Exchange Act"), will not require advance approval, if approved by the Audit Committee prior to completion of the audit.

- The Audit Committee shall review the qualifications and approve the appointment, replacement, or dismissal of the person who is the Head of Internal Audit. The Head of Internal Audit shall report functionally to the Audit Committee to ensure independence and objectivity, and administratively to the Chief Executive Officer (CEO) or Chief Financial Officer (CFO) for operational support and coordination.

- The Audit Committee shall review, approve, and oversee the Internal Audit function's annual budget and resource plan, ensuring that resources (e.g. staff, technology, and external expertise) are sufficient to enable the function to fulfill its responsibilities effectively and independently.

- The Audit Committee shall conduct an annual performance evaluation of the Head of Internal Audit, incorporating a self-assessment, peer feedback, and the Committee's assessment. Adjustments to compensation, including salary, incentive pay, and benefits, shall be reviewed and approved based on the evaluation.

- The Audit Committee will be responsible for reviewing and discussing with management the effectiveness of the Company's practices with respect to cybersecurity risk assessments and risk management. The committee shall oversee the Company's policies and controls with respect to cybersecurity, data privacy, and data protection.

- The Audit Committee may delegate to the Chairman of the Committee or to a subcommittee comprised of one or more members of the Audit Committee the authority to grant advance approval of audit services and permitted non-audit services; provided, however, that any decision of a subcommittee shall be presented to the full Audit Committee at its next scheduled meeting.

- The Audit Committee has the authority to retain, as it deems necessary or appropriate, independent legal counsel or accounting or other advisors to advise the Audit Committee or to assist it in any investigation which it may determine to undertake. The Company will provide funding, as determined by the Audit Committee, for payment for services to the independent auditors for work done in connection with the preparation and issuance of the audit report, to any legal counsel or other advisors retained by the Audit Committee, and for ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

- The Chairman of the Audit Committee will make regular reports to the Board as to the Audit Committee's activities, including updates on the state of the Company's cybersecurity defenses, risks, and compliance and recommendations for enhancing cybersecurity strategies and practices.

- The Audit Committee will review this charter annually to assess its adequacy and to recommend any changes in the charter to the Board.

- The Audit Committee will review its own performance annually.

- The Audit Committee will prepare the Report of the Audit Committee required to be included in the Company's annual proxy statement.

A. With respect to financial statements and disclosure matters, the Audit Committee will:

1. Review and discuss with management and the independent auditors the annual audited financial statements prior to the filing of the Company's Annual Report on Form 10-K (the "Form 10-K"), including disclosures made in management's discussion and analysis, and recommend to the Board whether the audited financial statements should be included in the Company's Form 10-K.

2. Review and discuss with management and the independent auditors the Company's quarterly financial statements prior to the filing of its Quarterly Report on Form 10-Q (the "Form 10-Q"), including the results of the independent auditors' review of the quarterly financial statements and determine whether the independent auditors are satisfied with the financial statements prior to their public release.

3. Prior to their issuance, discuss with management and the independent auditors the Company's earnings press releases and business outlooks, including the use of "pro forma" or "adjusted" non-GAAP information.

4. Discuss with management and the independent auditors significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including any significant changes in the Company's selection or application of accounting principles, and, as appropriate, any significant issues as to the adequacy of the Company's internal controls.

5. Review with the independent auditors, on a quarterly basis, required communications from the independent auditors consistent with generally accepted accounting principles and other applicable standards and regulations.

6. Review and discuss with the independent auditors their views on: (a) all critical accounting policies and practices to be used; (b) all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditors; and (c) other material written communications between the independent auditors

and management, such as any management letter or schedule of unadjusted differences.

7. Review with management and the independent auditors significant accounting and reporting issues involved in complex or unusual transactions and highly judgmental areas of a significant nature.

8. Discuss with management and the independent auditors the effect of regulatory and accounting initiatives, as well as off-balance sheet structures on the Company's financial statements.

9. Discuss with management the Company's major risk exposures, including financial risk exposures, and the steps management has taken to monitor and control such exposures.

10. Discuss with the independent auditors the matters required to be discussed by the applicable requirements of the Public Company Accounting Oversight Board (the "PCAOB") and the Securities and Exchange Commission, including matters relating to the conduct of the audit, any difficulties encountered in the course of the audit work, any restrictions on the scope of activities or access to requested information, and any significant disagreements with management.

11. Review disclosures made to the Audit Committee or otherwise by the Company's CEO and CFO during their certification process for the Form 10-K and Form 10-Q about any significant deficiencies in the design or operation of disclosure controls and internal controls or material weaknesses therein and any fraud involving management or other employees who have a significant role in the Company's internal controls.

B. In connection with its oversight of the Company's internal control system, the Audit Committee will:

1. Review with management, the independent auditors, and the internal auditors the adequacy and effectiveness of the Company's accounting and financial controls, including information technology security and controls.

2. Discuss with the independent auditors and the internal auditors measures taken to improve the effectiveness of internal controls.

3. Review with management their program of disclosure controls and management's assessment of their efficacy.

4. Review management's certifications regarding internal controls and review with the independent auditors and the internal auditors their respective review and conclusions regarding management's assessment.

C. In connection with its oversight of the Company's relationship with its independent auditors, the Audit Committee will:

1. Meet with the independent auditors prior to the audit to discuss the scope, planning, timing, and staffing of the audit, as well as the fees for the audit.

2. Review and evaluate the qualifications, independence and performance of the independent auditors' team.

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3. At least annually, discuss with the independent auditors their firm's internal quality control procedures, results of the firm's most recent peer review and internal quality control review, and any material issues raised by governmental investigations and investigations of the PCAOB within the preceding five years.

4. Receive, at least annually, the written disclosures and the letter from the independent auditors required by applicable requirements of the PCAOB regarding the independent auditors' communications with the Audit Committee concerning independence, including a statement delineating all relationships between the independent auditors and the Company.

5. Discuss with the independent auditors any disclosed relationships or services that may impact the objectivity and independence of the independent auditor in order to assess the independence of the auditors.

6. Take, or recommend that the Board take, any appropriate action to oversee the independence of the independent auditor.

7. Ensure compliance with audit partner rotation practices required by law. Consider whether, in order to assure continuing auditor independence, it is appropriate at some point to rotate the independent auditing firm.

8. Establish and monitor policies for the Company's hiring of employees or former employees of the independent auditors who participated in any capacity in the audit of the Company.

9. Determine from the independent auditors whether they consulted the firm's national office on matters that are required to be disclosed to the Audit Committee, and if so, discuss with them the substance of such consultations.

10. Review the objectivity of the independent auditors.

D. In connection with its responsibility to provide oversight of the Company's internal audit function, the Audit Committee will:

1. Review the scope and mission of the internal auditors, and review and approve the annual internal audit plan.

2. Ensure that the Head of Internal Audit has unrestricted and direct access to the Audit Committee to report audit matters without interference. When reporting, the Head of Internal Audit may request confidentiality when required (e.g., legal matters). The Internal Audit function shall possess the authority, resources, and organizational independence necessary to conduct audits across all areas, free from undue influence, with full access to relevant information, personnel, and records.

3. Review the significant findings and recommendations of the internal auditors to management, as well as management's responses and follow-up prepared by the internal auditors.

4. Discuss with the internal auditors, independent auditors, and management the responsibilities of the internal auditors as well as the scope, budget, and staffing of the internal auditors.

5. Review and monitor progress on the internal audit, requiring explanation of any deviations from the original plan or any difficulties encountered in the course of the internal audit work, including any restrictions on the scope of work or access to required information.

6. Review and evaluate the qualifications, objectivity and performance of the team conducting the internal audit.

E. In connection with its compliance oversight responsibilities, the Audit Committee will:

1. Determine from the independent auditors that there have been no instances known to the independent auditors requiring reporting pursuant to Section 10A(b) of the Exchange Act.

2. Determine from management, the Head of Internal Audit, and the independent auditors whether there are any instances of which they are aware that the Company or any of its subsidiaries or foreign affiliated entities are not in conformity with applicable legal requirements or the Company's Code of Conduct.

3. Review and discuss with the Company's General Counsel whether all insider and affiliated party transactions have been properly disclosed.

4. Review, approve or ratify, and oversee on an ongoing basis all related party transactions required to be disclosed under Item 404 of Regulation S-K, in accordance with the Company's Related Person Transactions Policy, unless such review is conducted by another independent body of the Board.

5. Review the Company's compliance with relevant cybersecurity laws, regulations, and industry standards, and monitor any legal and regulatory issues related to cybersecurity that could have a significant impact on the company's financial statements or compliance policies.

6. Establish and oversee procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, auditing matters and any violations of the Company's Code of Conduct and for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters and any violation of the Company's Code of Conduct.

7. Discuss with management and the independent auditors any correspondence with regulators or governmental agencies and any published reports which raise material issues regarding the Company's financial statements or accounting policies.

8. Discuss with the Company's General Counsel legal and regulatory matters that may have a material impact on the financial statements or the Company's compliance policies.

9. Discuss with the Company's General Counsel compliance with applicable laws, regulations, marketplace requirements of Nasdaq and the Company's Code of Conduct and whether there have been allegations of fraud or other illegal activities.

ADOPTION

This Charter was adopted by the Board on January 1, 2004. This Charter has been amended from time to time, and most recently was amended by the Board, upon recommendation by the Audit Committee, on November 2, 2026.