

**Adopted October 23, 2006
Amended and Restated Effective as of February 25, 2025**

**GLOBALSTAR, INC.
Audit Committee
of the Board of Directors**

Charter

Functions

The primary function of the Audit Committee (the “Committee”) is to assist the Board of Directors (the “Board”) of Globalstar, Inc. (the “Company”) in fulfilling the Board’s responsibility for oversight of (1) the integrity of the financial statements of the Company, (2) the qualifications and independence of the Company’s internal audit function and independent registered public accounting firm (“independent auditors”), (3) the performance of the Company’s independent auditors, and (4) the Company’s programs for compliance with laws, regulations and Company policies.

The Committee is directly responsible for the appointment, retention and oversight of, and the determination of compensation for, the Company’s independent auditors.

The Committee provides the Committee report required by the Securities and Exchange Commission (“SEC”) to be included in the Company’s proxy statement for the annual meeting of stockholders.

Membership

Subject to the cure periods permitted by SEC rules and the rules of The Nasdaq Stock Market LLC (“Nasdaq”), the Committee shall be composed of at least three directors. Members of the Committee and its chairman shall be appointed annually by the Board, which shall have the power to change the membership of the Committee at any time. Each member shall, in the judgment of the Board, have the ability to read and understand fundamental financial statements and otherwise meet the financial sophistication standard established by the rules of the Nasdaq. Subject to the cure periods permitted by SEC and Nasdaq rules, members of the Committee shall be independent. At least one member shall be an “audit committee financial expert” as defined in SEC Regulation S-K, Item 407. Director’s fees (paid in cash or equity as determined by the Board) are the only compensation that a Committee member may receive from the Company. No Committee member may serve on the audit committee of more than two other publicly held companies without the approval of the Board. Notwithstanding the foregoing membership requirements, no action of the Committee will be invalid by reason of any such requirement not being met at the time such action is taken.

Authority

The Committee shall have the authority:

- To conduct such investigations relating to the Company's financial affairs, records, accounts, reports or activities as the Committee in its discretion deems necessary or desirable or as the Board may request from time to time.
- To access at any time the Company's books, records, facilities, and any officer or employee of the Company or the Company's outside counsel or independent auditors, and to request any of such individuals to attend meetings of the Committee or to meet with any members of, or act as consultants to, the Committee.
- To retain and terminate independent counsel and any other advisors deemed by the Committee in its judgment to be necessary to carry out its duties.
- To request any member or members of the Committee to perform additional tasks, beyond normal Committee service, deemed by the Committee in its judgment to be necessary to carry out its duties. Any additional compensation paid to a Committee member in this connection shall be determined by the Company's Compensation Committee, approved by the Committee and reported to the Board.

The Company shall provide funding, as determined by the Committee, for the payment of compensation to any independent auditor or advisor engaged by the Committee and for the payment of any administrative expenses of the Committee that the Committee deems necessary or appropriate to carry out its duties. Any communications between the Committee and legal counsel in the course of obtaining legal advice will be considered privileged communications of the Company, and the Committee will take all necessary steps to preserve the privileged nature of those communications.

Responsibilities

The Committee shall:

1. General

- A. Meet periodically with management and the Company's independent auditors in separate sessions.
- B. Make regular reports to the Board concerning significant issues that arise with respect to the quality or integrity of the Company's accounting activities, financial statements, compliance with legal or regulatory requirements, the performance and independence of the Company's independent auditors and related issues; and render additional reports to the Board whenever appropriate and necessary for discharge of the Committee's responsibilities.

2. *Independent Auditors*

- A. Be directly responsible for the appointment, compensation, retention and oversight of the Company's independent auditors, who shall report directly to the Committee.
- B. Approve all audit engagement fees and terms and all non-audit engagements with the independent auditors; provided that in no event shall the non-audit services include any service prohibited by law or regulation. Pre-approvals of all audit and permitted non-audit services may be delegated to a single member of the Committee and reported to the full Committee at its next meeting.
- C. Obtain and review a report from the independent auditors at least annually regarding (i) their firm's internal quality-control procedures, (ii) any material issues raised by the most recent quality-control review, or peer review, of the firm, 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 firm, (iii) any steps taken to deal with any such issues, and (iv) all relationships between the independent auditors and the Company.
- D. Evaluate the qualifications, performance and independence of the independent auditors, including a review and evaluation of the lead partner of the independent auditors.
- E. Reassess the effectiveness of the independent auditors at least every four years.
- F. Ensure that the lead audit partner of the independent auditors and the concurring audit partner responsible for reviewing the audits are rotated at least every five years, and that any other audit partners are rotated at least every seven years.
- G. Set clear hiring policies for employees or former employees of the independent auditors.

3. *Financial Statements*

- A. Discuss and review the Company's earnings press releases, paying particular attention to any use of "pro forma" or non-GAAP financial measures, as well as the financial information and earnings guidance provided by the Company to analysts and rating agencies.
- B. Meet to review and discuss with management and the independent auditors the financial statements and the disclosures made under "Management's Discussion and Analysis of Financial Condition and Results of Operations" to be included in the Company's quarterly reports on Form 10-Q.
- C. Meet to review and discuss with management and the independent auditors the financial statements, including accounting policies, and the disclosures made under "Management's Discussion and Analysis of Financial Condition and Results of Operations" to be included in the Company's annual reports on Form 10-K.
- D. Recommend to the Board whether the Company's audited financial statements should be included in its annual reports on Form 10-K.

- E. Regularly review with the independent auditors any difficulties they have encountered in the course of their audit work, including any restrictions on the scope of their activities or on access to requested information, and any significant disagreements with management and management's response thereto.
- F. Review and discuss with management and/or the independent auditors, as applicable, (i) the Company's accounting principles, practices and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles and the adequacy of the Company's internal controls and any special audit steps adopted in light of any material control deficiencies or weaknesses; (ii) significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including the effects of alternative GAAP methods on the financial statements; (iii) the effect of regulatory and accounting initiatives, as well as off-balance sheet transactions, on the financial statements of the Company; and (iv) the type and presentation of information to be included in earnings press releases, and any financial information and earnings guidance provided to analysts and rating agencies.
- G. Discuss with management the Company's policies with respect to risk assessment and risk management and the steps management has taken to monitor and control such exposures.

4. *Internal Controls*

- A. Review with the independent auditors and management the adequacy and effectiveness of the Company's internal controls, including its internal control over financial reporting.
- B. Monitor management's development and assessment of the Company's internal control over financial reporting under Section 404 of the Sarbanes-Oxley Act of 2002.

5. *Compliance Programs*

- A. Provide oversight of the Company's programs for compliance with laws, regulations and Company policies, including the Company's Code of Conduct.
- B. Approve all related person transactions and review such transactions on a continuing basis for potential conflicts of interest.
- C. Consider any requests for waivers of the Company's Code of Conduct by executive officers or directors. Any such waivers also shall be subject to approval of the Board.
- D. Establish procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

6. *Tax Matters*

Review tax compliance and related issues with internal tax staff and external advisors, as needed.

7. *Annual Reports*

Provide the Committee report that is required by SEC rules to be included in the Company's proxy statement for its Annual Meeting of Stockholders.

8. *Review Charter*

Review and reassess the adequacy of this Charter at least annually and recommend any proposed changes to the Board.

Meetings

The Committee shall meet as often as it determines necessary to carry out its duties and responsibilities, but no less often than quarterly. The Committee may form subcommittees for any purpose and with such membership, power and authority as it deems appropriate.

A majority of the members of the Committee present in person or by means of conference call or other communications equipment shall constitute a quorum. The Committee shall maintain minutes of its meetings.