

**CHARTER FOR THE AUDIT COMMITTEE OF
THE BOARD OF DIRECTORS OF ALTIGEN COMMUNICATIONS, INC.**

(Amended and Restated on December 29, 2016)

PURPOSE

The purpose of the Audit Committee (the “*Committee*”) of the Board of Directors (the “*Board*”) of AltiGen Communications, Inc. (the “*Company*”) will be:

- to provide oversight and monitoring of Company management and the independent auditors and their activities with respect to the Company’s accounting and financial reporting process;
- to provide the Board with the results of its monitoring and recommendations derived therefrom;
- to nominate to the Board independent auditors to audit the Company’s financial statements and oversee the activities and independence of the 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 Committee will undertake those specific duties and responsibilities listed below and such other duties as the Board may from time to time prescribe.

MEMBERSHIP

The Committee members will be appointed by, and will serve at the discretion of, the Board and will consist of at least three members. Members of the Committee must meet the following criteria:

- each member of the Committees will meet the independence and other requirements for Committee membership established by the Board and applicable laws, regulations and listing requirements applicable to the Company from time to time; and
- each member will be able to read and understand fundamental financial statements.

Determinations as to whether a particular director satisfies the requirements for membership on the Committee will be made by the Board. The Board will designate one member of the Committee as the chairperson.

RESPONSIBILITIES

The responsibilities of the Committee will include:

- providing oversight and monitoring of Company management and the independent auditors and their activities with respect to the Company’s accounting and financial reporting process;
- coordinating the oversight of the Company’s internal control over financial reporting, disclosure controls and procedures;
- recommending to the Board the selection and, where appropriate, replacement of the independent auditors to the Board;
- reviewing fee arrangements with the independent auditors, including preapproval of all audit services to be provided to the Company and all other services (review, attest and non-audit) to be provided to the Company by the independent auditors;
- reviewing the independent auditors’ proposed audit scope, approach and independence;
- reviewing the performance of the independent auditors, who will be accountable to the Board and the Committee;

- reviewing and discussing with the Company’s management and independent auditors the Company’s audited financial statements, including the matters required to be discussed by the applicable Statement on Auditing Standards, as adopted by the Public Company Accounting Oversight Board;
- directing the independent auditors to perform all reviews of interim financial information prior to disclosure by the Company of such information and to discuss promptly with the Committee any matters identified in connection with the auditor’s review of interim financial information which are required to be discussed by applicable auditing standards;
- reviewing the Committee’s own structure, processes and membership requirements; and
- performing such other duties as may be requested by the Board.

INVESTIGATIONS, STUDIES AND OUTSIDE ADVISORS

The Committee may conduct or authorize investigations into or studies of matters within the Committee’s scope of responsibility with full access to all of the Company’s books, records, facilities and personnel. As appropriate, the Committee may obtain advice and assistance from outside legal, accounting or other advisors at the Company’s expense.

MEETINGS

The Committee will meet at least quarterly. The Committee may establish its own schedule, which it will provide to the Board in advance. The 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 Company’s financial controls.

MINUTES

The Committee will maintain written minutes of its meetings, which minutes will be filed with the minutes of the meetings of the Board.

REPORTS

The Committee will report regularly to the full Board to summarize its examinations and recommendations, consistent with this charter, and on any other issue that the Committee believes should be brought to the attention of the full Board. Such reports may be made orally or in writing.

COMPENSATION

Members of the Committee will receive such fees, if any, for their service as Committee members, as may be determined by the Board. Such fees may include retainers or per meeting fees and will be paid in such form of consideration as is determined by the Board.

DELEGATION OF AUTHORITY

The Committee may, to the extent permitted under applicable law, regulations, or listing requirements, and the Company’s certificate of incorporation (as amended from time to time) and bylaws (as amended from time to time), form and delegate authority to subcommittees when appropriate.