

**CHARTER OF THE
AUDIT COMMITTEE OF
BLUCORA, INC.**

(as amended and restated on February 26, 2020)

I. PURPOSE

The purpose of the Audit Committee (the "**Committee**") of the Board of Directors (the "**Board**") of Blucora, Inc. (the "**Company**") shall be:

A. To assist the Board in oversight and monitoring of (1) the Company's accounting and financial reporting processes and audits of the Company's financial statements, (2) the integrity of the Company's financial statements, (3) the Company's enterprise risk management and compliance with legal and regulatory requirements, (4) the Company's independent registered public accounting firm's qualifications, independence and performance, (5) the Company's internal audit function, internal accounting and financial controls, disclosure controls and procedures and internal control over financial reporting and (6) compliance with the Company's Code of Ethics and Conduct;

B. To prepare the report that the rules of the U.S. Securities and Exchange Commission (the "**SEC**") require be included in the Company's annual proxy statement;

C. To provide the Board with the results of its monitoring and recommendations derived from such monitoring; and

D. To provide the Board such additional information and materials as it may deem necessary to make the Board aware of significant financial and compliance matters that require the attention of the Board.

II. MEMBERSHIP AND PROCEDURES

A. Number. The Committee will consist of at least three members of the Board.

B. Qualifications. Members of the Committee must meet the following criteria (as well as any other criteria required by applicable laws and listing standards):

1. Independence. Each Committee member must be independent, which shall mean:

a. The Committee member is "independent", as defined in: (i) NASDAQ Listing Rules §5605(a)(2); (ii) Rule 10A-3(b)(1) of the Securities Exchange Act of 1934, as amended (the "**Exchange Act**"); (iii) any other

applicable laws or regulations; and (iv) and any additional standards that may be adopted from time to time by the Board;

b. The Committee member is free of any other relationships that, in the opinion of the Board of Directors, would interfere with his or her exercise of independent judgment as a Committee member; and

c. The Committee member has not participated in the preparation of the financial statements of the Company or any of its subsidiaries during the previous three years.

2. Financial Literacy. Each Committee member shall be generally knowledgeable in financial and auditing matters and able to read and understand fundamental financial statements, in accordance with the NASDAQ Listing Rules §5605(c)(2)(A)(iv).

3. Financial Expert. The Committee shall have at least one member who meets the requirements for financial expert/sophistication status, as set forth in Item 407 of Regulation S-K, Item 407 of the Sarbanes-Oxley Act of 2002 (“**Sarbanes-Oxley Act**”), NASDAQ Listing Rules §5605, and any other applicable laws or regulations. Such person will be designated an “audit committee financial expert” pursuant to Item 407 of Regulation S-K.

4. Membership Non-Conformance and Cure. As permitted by NASDAQ Listing Rules §5605(c)(2)(B) and §5605(c)(4), and solely to the extent and for the reasons specified therein, the membership of the Committee may deviate from the requirements set forth above. In the event of such non-conformance with the above requirements, the Committee will ensure compliance with the requirements set forth in NASDAQ Listing Rules §5605(c)(2)(B) and §5605(c)(4) and in Rule 10A-3(d) of the Exchange Act.

C. Appointment and Removal. The Committee members will be appointed by the Board based on the recommendation of the Nominating and Governance Committee of the Board. The entire Committee or any individual member of the Committee may be removed from the Committee by the Board, with or without cause, and such removal shall be in accordance with the Company’s Bylaws.

D. Chairperson. The Board may designate a Chairperson of the Committee (the “**Chairperson**”). In the absence of such designation, the Committee may designate a Chairperson by majority vote of the Committee. From time to time the Chairperson may establish such rules as are necessary and proper for the conduct of the business of the Committee. Notwithstanding the provisions of the “Membership Non-Conformance and Cure” paragraph above, the Chairperson must at all times be an independent director.

E. Meetings and Agenda. The Committee shall meet as often as necessary to fulfill the responsibilities set forth in this charter, but not less frequently than four times each calendar year, prior to each quarterly earnings release. The Chairperson will establish the agenda, with input from management, other directors on the Committee, and the Board, as appropriate. The Committee is governed by the same rules regarding meetings (including meetings in person or by telephone or other similar communications equipment), action without meetings, notice, waiver of notice, and quorum and voting requirements as are applicable to the Board and set forth in the Company's Bylaws.

F. Executive Sessions. The Committee will meet as appropriate (i) in separate executive sessions at which only Committee members are present and (ii) in private sessions with each of the Chief Financial Officer, Chief Accounting Officer, Chief Legal Officer, members of internal audit, and the independent registered public accounting firm. Among the items to be discussed in meetings with the independent auditors in a separate session are (a) an evaluation of the Company's financial accounting, and internal audit personnel, (b) the cooperation that the independent auditors received during the course of the audit, and (c) other matters of interest to the Committee.

G. Minutes and Reports to the Board. The Committee will maintain written minutes of its meetings, which minutes will be filed with the minutes of the meetings of the Board. The Committee will summarize its examinations and recommendations to the Board as may be appropriate.

H. Authority to Engage Advisors; Subcommittees. In discharging its oversight role, the Committee is empowered to investigate any matter brought to its attention within the scope of its duties, with full power (including the sole authority to approve fees and other retention terms) to retain advisors, outside counsel, or other experts (at the expense of the Company) for this purpose if, in its judgment, that is appropriate. The Committee may form and delegate authority to subcommittees when appropriate, provided that decisions of such subcommittee shall be presented to the full Committee at its next scheduled meeting.

I. Compensation. Members of the Committee shall receive fees for their service as Committee members as may be determined by the Board in its sole discretion. Members of the Committee may not receive any compensation from the Company except the fees and reimbursements that they receive for service as members of the Board or any committee thereof.

III. RESPONSIBILITIES

The following responsibilities of the Committee are set forth as a guide to the Committee with the understanding that the Committee may alter or supplement them as appropriate under the circumstances to the extent permitted by applicable laws and listing standards.

A. Independent Registered Public Accounting Firm. The Committee will oversee the work of the independent registered public accounting firm, including resolving disagreements between management and the independent registered public accounting firm regarding financial

reporting. The independent registered public accounting firm reports to, and is ultimately accountable to, the Committee, which has the ultimate authority and responsibility for selection, oversight, evaluation, funding, and, where appropriate, replacement of the independent registered public accounting firm. The Committee is responsible for recommending the independent registered public accounting firm for ratification by the stockholders, if appropriate.

B. Pre-Approval of Audit and Non-Audit Services and Fees. The Committee will pre-approve audit and permitted non-audit services provided to the Company by the independent registered public accounting firm. The Committee will review at each regularly scheduled Committee meeting a report summarizing the services, including fees, provided by the independent registered public accounting firm. The Chairperson may approve changes to the budget and scope of previously approved audit and non-audit services provided to the Company by the independent registered public accounting firm, provided that such changes are reported to the Committee at its next meeting.

C. Internal Controls. The Committee will review on a continuing basis the adequacy of the Company's system of internal controls. This review will include meeting periodically with the Company's management and the independent registered public accounting firm to review the adequacy of such controls and elicit any recommendations for the improvement of such internal control procedures or particular areas where new or more detailed controls or procedures are desirable. The Committee will also meet with management to review and discuss management's annual report on internal control over financial reporting.

D. Internal Audit. The Committee shall review the results of completed internal audits and evaluate whether the Company's internal controls over financial reporting are sufficient to safeguard assets and income and provide reasonable assurances regarding the reliability of financial reports and preparation of financial statements. The Committee shall provide guidance and oversight to the internal audit function and evaluate its performance, including review of its organization, internal audit plans, risk assessment modeling, and the procedures for assuring implementation of accepted recommendations made by internal audit. The Committee shall discuss the responsibilities, budget and staffing, including approval of any outsourcing arrangements, of the internal audit function. The Committee shall receive periodic presentations on the identification and remediation of material weaknesses, if any, in the Company's internal control environment, including any significant deficiencies in the design or operation of internal controls that could adversely affect the Company's ability to record, process, summarize and report financial data, as well as any reports by the internal audit department to management and management's response to those reports.

E. Relationship with Independent Registered Public Accounting Firm. The Committee will review and provide guidance with respect to the external audit and oversee the Company's relationship with its independent registered public accounting firm by:

- 1.** Reviewing and signing the engagement letter with the independent registered public accounting firm.

2. Meeting with the independent registered public accounting firm and the financial management of the Company to review and pre-approve the scope of the proposed audit for the current year, and the audit services to be rendered, and at the conclusion thereof receiving and reviewing the audit reports, including any comments or recommendations of the independent registered public accounting firm.

3. Promoting the continuing independence of the independent registered public accounting firm by:

a. Overseeing the periodic rotation of the lead audit partner and the audit partner responsible for reviewing the audit as required by applicable law and regulations; and

b. Considering and determining whether there should be a rotation of the independent registered public accounting firm itself from time to time.

4. Reviewing and discussing the required reports from the independent registered public accounting firm to the Committee describing the following:

a. Accounting policies and practices used by the Company, including critical audit matters;

b. All alternative treatments of financial information within GAAP that have been discussed with management and the ramifications of these alternative treatments, as well as the treatment preferred by the independent registered public accounting firm;

c. Material written communications between the independent registered public accounting firm and management and between external counsel and management that could have an impact on the financial statements; and

d. Any other items required to be reported to the Committee by (1) the Statement on Auditing Standards No. 1301, as amended (AICPA, Professional Standards, Vol. 1AU section 380), as adopted by the PCAOB in Rule 3200T; (2) Rule 2-07 of Regulation S-X; or (3) any other applicable law or regulation.

4. Taking, or recommending that the full Board take, appropriate action to oversee the independence of the outside auditor. In so doing, the Committee will (a) request from the independent registered public accounting firm a written statement delineating all relationships between the independent registered public accounting firm and the Company, consistent with applicable auditing standards, listing standards and SEC rules; (b) request from the independent registered public accounting firm a written affirmation that the firm is in fact “independent”, as defined in Rule 2-01 of Regulation S-X; and (c) discuss with

the independent registered public accounting firm any relationship that may impact the independent registered public accounting firm's objectivity and independence.

F. Annual Audited and Quarterly Financial Statements. The Committee will:

1. Review and discuss with management and the independent registered public accounting firm the annual audited financial statements and quarterly unaudited financial statements, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," prior to filing the Company's Annual Report on Form 10-K and Quarterly Reports on Form 10-Q, respectively, with the SEC;

2. Direct the Company's independent registered public accounting firm to review before filing with the SEC the Company's interim financial statements included in Quarterly Reports on Form 10-Q;

3. Review the audited financial statements and discuss them with management and the independent registered public accounting firm. These discussions shall include consideration of the quality and acceptability of the Company's accounting principles as applied in its financial reporting, including review of: estimates, reserves and accruals; judgmental areas; new or changed accounting policies and significant estimates, judgments, uncertainties or unusual transactions; the selection, application and effects of critical accounting policies and estimates applied by the Company; critical audit matters; any off-balance sheet transactions and relationships with unconsolidated entities or any other persons that may have a material current or future effect on the financial condition or results of the Company and are required to be reported under SEC rules; the review of audit adjustments whether or not recorded and such other inquiries as may be appropriate;

4. Recommend to the Board whether the audited financial statements should be included in the Company's Annual Report on Form 10-K; and

5. Conduct a post-audit review of the financial statements and audit findings, including any significant suggestions for improvements provided to management by the independent registered public accounting firm.

G. Earnings Releases, Corporate Policies and Earnings Guidance. The Committee will review earnings press releases (paying particular attention to the use of "pro forma" or "adjusted" non-GAAP information and any key performance indicators) and other material financially oriented press releases, as well as corporate policies with respect to financial information and earnings guidance provided to analysts and ratings agencies.

H. Hiring of Current or Former Employees of Auditors. The Committee will oversee, monitor and provide guidance on the hiring of any employees or former employees of the independent registered public accounting firm in order to (1) comply with Section 206 of the

Sarbanes-Oxley Act and other applicable rules and regulations and (2) maintain the independence of the independent registered public accounting firm.

I. Committee Report. The Committee will provide a report in the Company's annual proxy statement in accordance with the rules and regulations of the SEC.

J. Code of Ethics and Conduct. The Committee will monitor compliance with the Company's Code of Ethics and Conduct. The Committee will also review the Code of Ethics and Conduct on regular basis and will recommend updates to the full Board as appropriate.

K. Legal and Compliance Matters. The Committee will review any legal and compliance matters, including pending litigation, taxation, fraud, and other areas of oversight of the legal and compliance areas, that could have a significant impact on the Company's financial statements or the Company's compliance policies. The Committee will discuss with management and the independent registered public accounting firm the effect of regulatory and accounting initiatives on the Company's financial statements.

L. Risk Management and Investment Policies. The Committee will periodically (1) review and discuss with management (a) the effectiveness of the Company's enterprise risk management program, (b) management's risk assessment and guidelines and policies which govern the risk management process, (c) risks relating to the financial statements, auditing and financial reporting process, cybersecurity, key credit risks, liquidity risks and any of the Company's other major financial risk exposures and (d) the steps management has taken to identify, monitor, and control such risk exposures and (2) report the results of such review to the full Board. The Committee will periodically review the Company's investment policies.

M. Related Party Transactions. The Committee will, in accordance with the provisions of the Company's Related Party Transactions Guidelines, review proposed related party transactions and, where appropriate, approve such transactions. The Board specifically delegates to the Committee the authority to review related party transactions, as provided in Delaware General Corporation Law §144(a)(1). The Committee will periodically review, and update as appropriate, the Company's Related Party Transactions Guidelines.

N. Whistleblower/Financial Information Integrity Policy. The Committee will oversee procedures established for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters. The Committee will periodically review, and update as appropriate, the Company's Financial Information Integrity Policy.

O. Annual Review. The Committee will annually review and reassess the adequacy of this charter, including its membership requirements. The Committee will also annually review its performance, structure, processes, and membership requirements.

P. Other Responsibilities. The Committee will perform other duties that the Board may from time to time request or that are otherwise reasonable or necessary to carry out its purpose.

Q. Management and Auditor Responsibilities. While the Committee has the responsibilities and powers set forth in this charter, the Company's financial statements are the responsibility of management and the independent registered public accounting firm, who are responsible for planning and conducting audits to determine whether the Company's consolidated financial statements present fairly in all material respects the financial position of the Company. Furthermore, while the Committee is responsible for reviewing the Company's policies and practices with respect to risk assessment and management, it is the responsibility of management to determine the appropriate level of the Company's exposure to risk.

R. Reliance on Others. Nothing in this charter is intended to preclude or impair the protection provided in Section 141(e) of the Delaware General Corporation Law for good faith reliance by the members of the Committee on reports or other information provided by others.