

**CHARTER OF THE AUDIT COMMITTEE OF THE
BOARD OF DIRECTORS
OF
IHEARTMEDIA, INC. (THE “COMPANY”)
(Amended and Restated as of June 2, 2020)**

1. Purpose. The purpose of the Audit Committee (the “*Committee*”) shall be to (a) appoint, oversee and replace, if necessary, the Company’s independent registered public accounting firm (the “independent registered public accounting firm”), (b) assist the Company’s Board of Directors (the “*Board*”) with its oversight of (i) the accounting and financial reporting processes of the Company and the audits of the financial statements of the Company, (ii) the preparation of the Company’s financial statements, (iii) the Company’s compliance with legal and regulatory requirements, (iv) the independent registered public accounting firm’s qualifications and independence, and (v) the performance of the Company’s internal audit function and independent registered public accounting firm; and (c) prepare the report required by the rules of the Securities and Exchange Commission (the “*SEC*”) to be included in the Company’s annual proxy statement or Annual Report on Form 10-K.

2. Composition of the Audit Committee. The Committee shall consist of not less than three Board members appointed by the Board, each of whom has no material relationship with the Company and who is otherwise “independent” as defined in the listing standards of Nasdaq Global Select Market and Rule 10A-3 promulgated under the Securities Exchange Act of 1934, as amended (the “*Exchange Act*”). Committee members may be removed by the Board in its discretion. The Chair of the Committee shall be appointed by the Board or, if the Board does not do so, the Committee members shall elect a Chair by vote of a majority of the full Committee. Members of the Committee shall be versed in reading and understanding fundamental financial statements, with at least one member being financially sophisticated, as a result of past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background, as the foregoing qualifications are interpreted by the Board in its business judgment. The Board shall also determine whether any member of the Committee is an “audit committee financial expert,” as defined by the rules of the SEC. If the Board has determined that a member of the Committee is an audit committee financial expert, it may presume that he or she is financially sophisticated. No director may serve as a member of the Committee if such director serves on the audit committees of three or more other public companies unless the Board determines that such simultaneous service would not impair the ability of that director to serve effectively on the Committee, and discloses this determination in the Company’s annual proxy statement.

3. Organization and Governance of the Committee. In order to fulfill its role, the Committee shall be organized and governed in the following manner:

- The Committee shall hold regularly scheduled meetings and such special meetings as circumstances dictate, at such times and places as the Committee

shall deem advisable on the call of the Chair of the Committee or, in his or her absence, by any member of the Committee;

- The presence of a majority of the members of the Committee then in office shall constitute a quorum for the transaction of business, and action may be taken by the Committee upon the affirmative vote of a majority of the members present;
- Action may be taken by the Committee without a meeting if all of the members of the Committee indicate their approval thereof in writing;
- The Committee shall meet separately, at least quarterly, (i) with management, (ii) with the personnel responsible for the internal audit function, and (iii) with the independent registered public accounting firm, in each case to discuss results of examinations and any other matters that the Committee or any of these persons or firms believe should be discussed privately; and

The Committee shall have the authority to delegate to subcommittees of the Committee any of the responsibilities of the full Committee.

4. Oversight Role of the Committee. While the Committee has the duties and responsibilities set forth in this charter, the Committee's role is one of oversight. The Company's management is responsible for the preparation, presentation and integrity of the Company's financial statements and for the internal control over financial reporting. Management and the internal auditing department are responsible for maintaining appropriate accounting and financial reporting principles and policies and internal controls and procedures that provide for compliance with accounting standards and applicable laws and regulations. The independent registered public accounting firm is responsible for auditing the annual financial statements prior to the filing of the Annual Report on Form 10-K, reviewing the Company's quarterly financial statements prior to the filing of each quarterly report on Form 10-Q and other procedures. In fulfilling these responsibilities, it is recognized that members of the Committee are not employees of the Company and are not, and do not represent themselves to be, performing the functions of auditors or accountants. In this regard, management and the independent registered public accounting firm have the affirmative responsibility to inform the Committee of important issues involving the Company's financial reporting accounting policies and practices, audit matters, disclosure and internal controls in a timely and forthright manner. The Committee is not providing any expert or special assurance as to the Company's financial statements or any professional certification as to the independent registered public accounting firm's work. Similarly, it is not the responsibility of the Committee to ensure that the Company complies with all laws and regulations. The Committee has responsibility for the appointment, compensation, retention, oversight and replacement, if necessary, of the independent registered public accounting firm, including the resolution of disagreements between management and the independent registered public accounting firm regarding financial reporting. Subject to and in accordance with applicable law, each member of the Committee shall be entitled to rely on (i) the integrity of those persons and organizations within and outside the Company from whom or which it receives information and (ii) the accuracy of the financial and other information provided to the Committee by such persons or organizations, in the case of both clauses (i) and (ii), absent actual knowledge to the contrary (which shall be promptly reported to the Board).

5. Duties and Responsibilities of the Committee. The duties and responsibilities of the Committee shall include the following:

5.1 Oversight of Independent Registered Public Accounting Firm.

(a) Annually evaluate, determine the selection of, and if necessary, determine the replacement of or rotation of, the independent registered public accounting firm.

(b) Approve or pre-approve all auditing services (including comfort letters and statutory audits) and all permitted non-audit services by the independent registered public accounting firm.

(c) Review, evaluate and discuss formal reports, at least annually, from the independent registered public accounting firm regarding the firm's independence; ensure receipt from the independent registered public accounting firm of a formal written statement delineating all relationships between the independent registered public accounting firm and the Company; actively engage in a dialogue with the independent registered public accounting firm with respect to any disclosed relationships or services that, in the view of the Committee, may impact the objectivity and independence of the independent registered public accounting firm; and, if believed necessary, recommend to the Board further actions to satisfy the Board of the independence of the independent registered public accounting firm.

(d) Establish hiring policies for employees or former employees of the independent registered public accounting firm.

(e) At least annually, receive a report, orally or in writing, from the independent registered public accounting firm detailing the firm's internal quality control procedures and any material issues raised by independent registered public accounting firm's internal quality control review, peer review or any governmental or other professional inquiry performed within the past five years and any remedial actions implemented by the firm.

5.2 Oversight of Audit Process and Legal/Ethical Compliance Programs.

(a) Review with internal auditors and the independent registered public accounting firm the overall scope and plans for audits, including authority and organizational reporting lines and adequacy of staffing and compensation. Review with internal auditors and the independent registered public accounting firm any disagreements with audits and management's response.

(b) Review and discuss with management, internal auditors and the independent registered public accounting firm the Company's system of internal controls, its financial and critical accounting practices and its policies relating to risk assessment and management, including legal and ethical compliance programs.

(c) Oversee the Company's policies with respect to related party transactions and review related party transactions as set forth and defined in such policies. At the regularly scheduled meetings of the Committee, keep the independent registered public accounting firm informed of the Committee's understanding of the Company's relationships and transactions with related parties that are significant to the Company; and review and discuss with the independent registered public accounting firm the firm's evaluation of the Company's identification of, accounting for, and disclosure of its relationships and transactions with related parties, including any significant matters arising from the audit regarding the Company's relationships and transactions with related parties.

(d) Review with the independent registered public accounting firm (1) all critical accounting policies and practices used in the preparation of the Company's financial statements and the quality of those policies and practices, (2) any critical audit matters arising from the current period audit, (3) all alternative treatments of financial information within generally accepted accounting principles ("**GAAP**") that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent registered public accounting firm, and (4) other material written communications between the independent registered public accounting firm and management, such as any management letter or schedule of unadjusted differences.

(e) Discuss with management and the independent registered public accounting firm any changes in the Company's critical accounting principles and the effects of alternative GAAP methods, off-balance sheet structures and regulatory and accounting initiatives.

(f) Review and discuss with management and the independent registered public accounting firm the annual and quarterly financial statements and Management's Discussion and Analysis of the Company prior to the filing of the Company's Annual Reports on Form 10-K and Quarterly Reports on Form 10-Q. Discuss results of the annual audit and quarterly review and any other matters required to be communicated to the Committee by the independent registered public accounting firm under auditing standards established by the Public Company Accounting Oversight Board ("**PCAOB**"). Discuss with management and the independent registered public accounting firm their judgment about the quality of accounting principles, the reasonableness of significant judgments from the perspective of income, asset and liability recognition, including whether those principles are common practices or are minority practices, and the clarity of disclosures in the financial statements, including the Company's disclosures of critical accounting policies and other disclosures under "Management's Discussion and Analysis of Financial Conditions and Results of Operations."

(g) Review, or establish standards for the type of information and the type of presentation of such information to be included in, earnings press releases and earnings guidance provided to analysts and rating agencies.

(h) Review material pending legal proceedings involving the Company and other material contingent liabilities.

(i) Receive from the Chief Executive Officer and Chief Financial Officer a report of all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting, and any fraud that involves management or other employees who have a significant role in the Company's internal control over financial reporting.

(j) Discuss with the independent registered public accounting firm the matters required to be communicated to audit committees in accordance with rules adopted by the PCAOB.

(k) Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submissions by employees of concerns regarding questionable accounting or auditing matters.

5.3 Other Responsibilities.

(a) Review the adequacy of this charter annually and submit any changes to the charter to the Board for approval.

(b) Assess and discuss the Committee's own performance on an annual basis.

(c) Prepare a report for inclusion in the Company's annual proxy statement as required by the rules of the SEC.

(d) Perform any other activities consistent with the Company's certificate of incorporation, by-laws, governing law and the stated purposes of the Committee as the Board or the Committee shall deem appropriate, including, if appropriate, holding meetings with the Company's investment bankers and financial analysts.

(e) Review information technology (IT) procedures and controls, including as they relate to data privacy and cyber-security.

(f) Regularly report the Committee's actions and any recommendations to the Board.

6. Authority and Resources of the Committee. The Committee shall have the authority to retain, at the Company's cost and expense, independent legal counsel, accounting firms and other advisors or experts that it determines to be necessary or appropriate to carry out

its duties and responsibilities. The Company shall provide appropriate funding, as determined from time to time by the Committee in its capacity as a committee of the Board, for payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties and responsibilities, for payment of compensation and expenses to independent legal counsel, accounting firms and other advisors or experts retained by the Committee and compensation and expenses to the independent registered public accounting firm or any other registered public accounting firm engaged for the purpose of rendering or issuing an audit report or related work or performing other audit, review or attest services for the Company.