

BOINGO WIRELESS, INC.
AUDIT COMMITTEE CHARTER

1. PURPOSE

(a) This Charter sets forth the composition, authority and responsibilities of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Boingo Wireless, Inc. (the “Company”). The purpose of the Committee shall be to assist the Board in fulfilling its oversight responsibilities relating to the Company’s financial accounting, internal controls, reporting and compliance. The Committee’s principal functions are to serve as an independent and objective monitor of:

(i) The quality and integrity of the Company’s financial statements, accounting estimates, accounting principle policies, reporting and related disclosures;

(ii) The effectiveness of the Company’s disclosure controls and procedures and internal controls over financial reporting;

(iii) The Company’s compliance with legal and regulatory requirements and internal policies regarding ethical conduct; and

(iv) The independent registered public accounting firm’s qualifications, independence and performance.

(b) The Committee has the authority to undertake the specific duties and responsibilities listed below and will have the authority to undertake such other specific duties as the Board from time to time prescribes. Consistent with these functions, the Committee will encourage continuous improvement of, and foster adherence to, the Company’s financial and control policies, procedures and practices at all levels.

2. ORGANIZATION AND COMPOSITION

(a) The members of the Committee will be nominated by, will be appointed by, and will serve at the discretion of, the Board. The Committee will consist of at least three (3) members of the Board who meet the following criteria (in each case to the extent that such requirements are effective from time to time):

(i) Each member will be an independent director for audit committee purposes in accordance with the applicable rules of The Nasdaq Stock Market LLC (“Nasdaq”), except as may otherwise be permitted by Nasdaq, and the rules of the SEC, as determined by the Board and as required the Company’s Corporate Governance Guidelines;

(ii) Each member will be able to read and understand fundamental financial statements and meet the financial literacy and expertise requirements, in accordance with the applicable rules of Nasdaq;

(iii) At least one member of the Committee will be an “audit committee financial expert” as determined by the Board in accordance with the SEC rules and have past employment experience that results in the individual’s “financial sophistication” as referred to in applicable rules of Nasdaq. In addition, no Committee member may have participated in the preparation of the financial statements of the Company or any current subsidiaries at any time during the past three years; and

(iv) A director who is a present or former employee of the Company may not serve on the Committee.

(b) The Board shall designate one member of the Committee as the Committee’s Chairperson, who must have accounting or financial expertise. The members shall serve until their resignation, retirement or removal by the Board, and/or until their successors are appointed.

(c) The Committee shall have the authority to engage independent legal, accounting and other advisers, as it determines necessary to carry out its duties. The Committee shall have sole authority to approve related fees and retention terms, and the Company shall provide the Committee with adequate funding to allow the Committee to perform its duties under this Charter.

(d) The Committee may conduct or authorize investigations into, or studies of, any matters of interest or concern that the Committee deems appropriate. In connection with this responsibility, the Committee shall have full access to all books, records, facilities and personnel of the Company.

(e) The Committee may, in its sole discretion, establish or designate a sub-committee for the purpose of carrying out any responsibility or activity within the scope of the Committee, unless otherwise prohibited by applicable laws or listing standards.

3. MEETINGS

(a) The Committee will establish its own schedule and will meet at least one (1) time each fiscal quarter. The Committee may also act by circulating a written consent to each member of the Committee, and such consent may be provided electronically to the extent permitted by applicable law. The written consent constitutes a valid action of the Committee if it has been executed by each Committee member. The written consent will be filed with the minutes of Board meetings.

(b) The Committee may request that any directors, officers or employees of the Company, or other persons whose advice and counsel are sought by the Committee, attend any meeting of the Committee to provide such pertinent information as the Committee requests. The Committee will meet separately with members of the Company’s management and the Company’s independent registered public accounting firm at such times as the Committee deems appropriate.

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

4. RESPONSIBILITIES AND AUTHORITY

The following will be the recurring duties and responsibilities of the Committee in carrying out its oversight functions. These duties and responsibilities are set forth below 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 or stock exchange listing standards or by direction of the Board. The Committee's duties and responsibilities shall include:

(a) **Financial Disclosure Processes and Internal Controls**

(i) Reviewing periodically, with the Company's management and independent registered public accounting firm, the Company's financial reporting processes and disclosure controls and procedures, including the Company's policies and procedures designed to assure that information required to be disclosed in its periodic public reports is accurately reported within the time periods specified by the SEC;

(ii) Reviewing periodically, with the Company's management and independent registered public accounting firm, the adequacy and effectiveness of the Company's internal controls over financial reporting designed to protect assets and provide assurance that transactions are properly authorized, executed, recorded and summarized in the Company's books of record. As part of this responsibility, at least annually, the Committee shall meet with management to review its plan for the maintenance, modification, enhancement and testing of such controls for the ensuing fiscal year;

(iii) Reviewing the reports assessing the adequacy and effectiveness of the Company's internal controls over financial reporting prepared by management, and attested to by the Company's independent registered public accounting firm, prior to the inclusion of such reports in the Company's periodic filings as required under the rules of the SEC. If applicable, the Committee's review shall focus on any significant deficiencies in, any significant changes to, or material weaknesses in such controls reported by the independent registered public accounting firm, or comments and management's responses contained in any accompanying management letter; and

(iv) Reviewing at least annually the need for, and desirability of, implementing an internal audit department within the Company. In this capacity, the Committee will have the primary authority to define the structure, staffing, activities and reporting relationships of such internal audit function.

(b) **Engagement and Oversight of Independent Registered Public Accounting Firm**

(i) Appointing, retaining, compensating, and when necessary terminating the engagement of, the independent registered public accounting firm and overseeing the rotation of the independent registered public accounting firm's lead audit and concurring partners, with applicable time-out periods, in accordance with SEC regulations. The Committee may, in its discretion, seek stockholder ratification of the independent registered public accounting firm it appoints. The independent registered public accounting firm shall report directly to the

Committee, and the Committee shall have the sole authority to approve the hiring, compensation and firing of the independent registered public accounting firm;

(ii) Review and approve in advance, in accordance with applicable SEC and Nasdaq rules, the scope of the annual independent audit, other audit services and audit fees, establish policies for the independent registered public accounting firm's activities and any fees beyond the core audit, approve in advance (or subsequently approve in those circumstances where a subsequent approval is permissible) all non-audit services to be performed by the independent registered public accounting firm that are not otherwise prohibited by law and associated fees, and monitor the usage of and fees paid to the independent registered public accounting firm. In carrying out this responsibility, the Committee may establish policies and procedures for the review and pre-approval of audit-related and permitted non-audit services, including delegation of this authority to the Committee Chairperson, provided that such pre-approval decision is presented to the full Committee at its next scheduled meeting;

(iii) Directing 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, using professional standards and procedures for conducting such reviews, as well as determining whether significant events, transactions and changes in accounting estimates should be considered by the independent registered public accounting firm (in their quarterly review) that could affect the quality of the Company's financial reporting;

(iv) Meeting with the Company's independent registered public accounting firm to review and discuss:

(A) their annual audit plan, including the scope, proposed procedures, fees, timing, and staffing;

(B) the results of the annual audit examination; and

(C) the results of the independent registered public accounting firm's procedures with respect to interim periods.

(v) Reviewing and discussing with management and the independent registered public accounting firm:

(A) the independent registered public accounting firm's judgments on the quality, not just the acceptability, and consistent application of the Company's accounting principles and practices, the reasonableness of judgments, clarity of disclosures, and underlying estimates used in preparing the financial statements, including assumptions made and the completeness of the related disclosures;

(B) critical accounting policies and practices used by the Company, including in particular any significant changes in the Company's selection or application of accounting principles and significant judgment areas, and significant and complex transactions;

(C) alternative accounting treatments (i.e., principles or estimates) within generally accepted accounting principles related to material items that have been

discussed with management, including the ramifications of the use of the alternative treatments and the treatment preferred by the independent registered public accounting firm;

(D) the results of the independent registered public accounting firm's audit, including the schedule of unadjusted audit differences and the independent registered public accounting firm's opinions on the Company's annual financial statements and internal control over financial reporting;

(E) other material written communications between the independent registered public accounting firm and management, including all of the matters required to be discussed with the auditors under SAS 61 – Communications with the Audit Committee;

(vi) Obtaining and reviewing at least annually a report by the Company's independent registered public accounting firm describing the independent registered public accounting firm's internal quality-control procedures; and any material issues raised by the most recent internal quality-control review, or Public Company Accounting Oversight Board (the "PCAOB") or peer review, of the independent registered public accounting firm, or by any inquiry or investigation by any governmental or professional authority, within the preceding five years, respecting one or more independent audits carried out by the independent registered public accounting firm, and any steps taken to deal with any such issues;

(vii) Obtaining and reviewing at least annually a formal written statement by the Company's independent registered public accounting firm delineating all relationships between the auditor and the Company under the rules adopted by PCAOB, including General Auditing Standards 1301 "Communications with Audit Committees Concerning Independence," as it may be modified or supplemented, and reviewing and discussing with the auditors any disclosed relationships or services that may impact the objectivity and independence of the auditors;

(viii) Reviewing periodically with the independent registered public accounting firm any problems or difficulties encountered by the independent registered public accounting firm in the course of performing any audit work, including management's response thereto, any restrictions on the scope of the independent registered public accounting firm's activities or access to requested information, and assisting with the resolution of any significant disagreements with management;

(ix) Conducting an annual evaluation of the independent registered public accounting firm's qualifications, performance and independence after overseeing their work throughout the audit period and reviewing their reports as provided above. This evaluation shall include a review and evaluation of the lead audit partner; and

(x) Establishing hiring policies regarding employment of employees, or former employees, of the Company's independent registered public accounting firm in accordance with the applicable rules of Nasdaq and the SEC.

(c) Financial Reporting and Other Disclosures

(i) Reviewing with management and the Company's independent registered public accounting firm, before filing or release (as applicable):

(A) the Company's annual report on Form 10-K, including the audited financial statements and Management's Discussion and Analysis (MD&A);

(B) the Company's quarterly reports on Form 10-Q, including the unaudited interim financial statements and MD&A;

(C) any other material financial information incorporated in the Company's regulatory filings, including but not limited to registration statements to be filed under the Securities Act of 1933; and

(D) any required certification or attestations of management or the Company's internal auditors.

(ii) Overseeing compliance with the disclosure requirements of the SEC regarding auditors' services and audit committee members, member qualifications and activities; and

(iii) Preparing any report required to be prepared by it for inclusion in the proxy statement of the Company under SEC rules and regulations.

(d) Risk Management, Related Party Transactions and Other Responsibilities and Authority

(i) Discussing guidelines and policies governing the process by which management and other persons responsible for risk management assess and manage the Company's exposure to risk, as well as the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures, based on consultation with the Company's management, independent registered public accounting firm and counsel;

(ii) Establishing 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 submission by employees of the Company of concerns regarding questionable accounting or auditing matters;

(iii) Reviewing and approving all "related party transactions" as such term is defined in accordance with the applicable rules of Nasdaq and the SEC and any related policies and procedures adopted by or on behalf of the Company and then in effect;

(iv) Approving any waivers of the Code of Ethics and Business Conduct for any directors and officers;

(v) Reviewing, approving and monitoring the Company's Whistleblower Policy;

(vi) Discussing with management and the independent registered public accounting firm any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding the Company's financial statements or accounting policies;

(vii) Reviewing and reassessing the adequacy of the Committee's own Charter, structure, processes and membership requirements, at least on an annual basis and recommend any proposed changes to the Board;

(viii) Preparing and periodically updating an annual calendar and checklist for the Committee's responsibilities and authority;

(ix) Reporting regularly to the full Board, including any issues that arise with respect to the quality or integrity of the Company's financial statements, the effectiveness of the Company's internal controls or disclosure procedures, the performance and independence of the Company's independent registered public accounting firm, or 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;

(x) Considering such other matters regarding the Company's financial affairs, its controls, and the independent audits of the Company as the Committee, in its discretion, may determine to be advisable; and

(xi) Performing such other duties as may be necessary or desirable to comply with the applicable laws, rules and regulations promulgated under the Sarbanes-Oxley Act, or by the SEC, Nasdaq or any other applicable governmental agency, if such duties are customarily assigned to the audit committee, or requested by the Board.

5. COMPENSATION

(a) Members of the Committee shall receive such compensation, if any, for their service as Committee members as may be determined by the Board or a committee of the Board. Such compensation may include retainers or per meeting fees and shall be paid in such form of consideration as is determined by the Board in accordance with the applicable rules of Nasdaq and the SEC.

(b) Members of the Committee may not receive any compensation from the Company except the fees that they receive for service as a member of the Board or any committee thereof and reimbursement for reasonable expenses.

6. LIMITATIONS OF COMMITTEE'S ROLE

The Committee's responsibilities are principally of an oversight nature. Although the Committee has the responsibilities set forth in this Charter, it is not the responsibility of the Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are accurate, complete and stated in accordance with generally accepted accounting principles ("GAAP") and other applicable rules and regulations. These are the responsibilities of the Company's management and independent registered public accounting firm, and the

Committee shall rely on their expertise and knowledge in carrying out its oversight responsibilities.

As amended effective February 22, 2018