

RIDGEPOST CAPITAL, INC.

AUDIT COMMITTEE CHARTER

Purpose

The Audit Committee (the “Committee”) is appointed by the Board of Directors (the “Board”) of Ridgepost Capital, Inc. (the “Company”) to assist the Board in monitoring (1) the integrity of the Company’s financial statements, (2) the independent auditor’s qualifications and independence, (3) the performance of the Company’s internal audit function and the Company’s independent auditors, and (4) the Company’s compliance with legal and regulatory requirements.

Committee Membership

The Committee will consist of no fewer than three members. The members of the Committee will be appointed, and any vacancies filled, by the Board on the recommendation of the Nominating and Corporate Governance Committee. Committee members may be replaced or removed from the Committee by the Board at any time, with or without cause. Resignation or removal of a director from the Board will automatically constitute resignation or removal, as applicable, of such director from the Committee. The Board may appoint one member of the Compensation Committee as its Chairperson (the “Committee Chair”).

All members of the Committee will meet the independence and experience requirements of the listing standards of the New York Stock Exchange, Section 10A(m)(3) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), and any other applicable laws, rules or regulations (including the rules and regulations of the Securities and Exchange Commission (“SEC”)) or other qualifications as are established by the Board from time to time. At least one member of the Committee will be an “audit committee financial expert” (as defined by the SEC). Committee members may not simultaneously serve on the audit committees of more than two other public companies.

Meetings

The Committee will meet as often as it determines necessary, but not less frequently than quarterly. The Committee will meet periodically in separate executive sessions with management, the internal auditors and the independent auditor, and have such other direct and independent interaction with such persons from time to time as the members of the Committee deem appropriate. The Committee may request any officer or employee of the Company or the Company’s outside counsel or independent auditor to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.

Committee Authority and Responsibilities

The Committee will have the sole authority to appoint or replace the independent auditor (subject, if applicable, to shareholder ratification). The Committee will be directly responsible for the compensation and oversight of the work of the independent auditor (including resolution of disagreements between management and the independent auditor regarding financial reporting)

for the purpose of preparing or issuing an audit report or related work. The independent auditor will report directly to the Committee.

The Committee will pre-approve all auditing services, internal control-related services and permitted non-audit services (including the range of fees and terms thereof) to be performed for the Company by the independent auditor, subject to the *de minimis* exception for non-audit services described in Section 10A(i)(1)(B) of the Exchange Act that are approved by the Committee prior to the completion of the audit. The Committee will review and discuss with the independent auditor any documentation supplied by the independent auditor as to the nature and scope of any tax services to be approved, as well as the potential effects of the provision of such services on the auditor's independence. The Committee may form and delegate authority to subcommittees consisting of one or more members, including the authority to grant pre-approvals of audit and permitted non-audit services, *provided* that decisions of such subcommittee to grant pre-approvals will be presented to the full Committee at its next scheduled meeting.

The Committee will have the authority, to the extent it deems necessary or appropriate, to retain or obtain the advice of independent legal, accounting or other advisors. The Company will provide appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor for the purpose of rendering or issuing an audit report or performing other audit, review or attest services for the Company and to any advisors employed by the Committee, as well as funding for the payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

The Committee will make regular reports to the Board, including regarding any significant issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance and independence of the independent auditor, or the performance of internal audit function.

In fulfilling its purpose and carrying out its responsibilities, the Committee will undertake any activities the Committee deems necessary or appropriate. Subject to the foregoing, the Committee will:

1. Review and discuss with management and the independent auditor the annual audited financial statements, including disclosures made in management's discussion and analysis, and recommend to the Board whether the audited financial statements should be included in the Company's Form 10-K.
2. Review and discuss with management and the independent auditor the Company's quarterly financial statements prior to the filing of its Form 10-Q, including disclosures made in management's discussion and analysis and the results of the independent auditor's review of the quarterly financial statements.
3. Discuss with management and the independent auditor significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including any significant changes in the Company's selection or application of accounting principles, and the effects of alternative treatments of financial information within U.S. generally accepted accounting principles (GAAP).

4. Review and discuss with management and the independent auditor any major issues as to the adequacy of the Company's internal controls, any special steps adopted in light of material control deficiencies, and the adequacy of disclosures about changes in internal control over financial reporting.
5. Review and discuss with management, the internal audit auditors and the independent auditor the Company's internal controls report and the independent auditor's attestation report prior to the filing of the Company's Form 10-K.
6. Discuss with management the Company's earnings press releases, including the use of "pro forma" or "adjusted" non-GAAP information, as well as financial information and earnings guidance provided to analysts and rating agencies. Such discussions may be general (consisting of discussing the types of information to be disclosed and the types of presentations to be made), and each earnings release or each instance in which the Company provides earnings guidance need not be discussed in advance.
7. Discuss with management and the independent auditor the effect of regulatory and accounting initiatives, as well as off-balance-sheet structures, on the Company's financial statements.
8. Discuss with management the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures (including with respect to cybersecurity and information technology), including the Company's risk assessment and risk management policies.
9. Discuss with the independent auditor the matters required to be discussed by Statement on Auditing Standards No. 114 relating to the conduct of the audit, including any difficulties encountered in the course of the audit work; any restrictions on the scope of activities or access to requested information; and any significant disagreements with management.
10. Review disclosures made to the Committee by the Company's CEO and CFO during their certification process for the Form 10-K and Form 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses and any fraud involving management or other employees who have a significant role in the Company's internal controls.
11. Before the engagement of an independent auditor and at least annually thereafter, review and discuss with the independent auditor the independent auditor's written communications to the Committee regarding the relationships between the auditor and the Company that, in the auditor's professional judgment, may reasonably be thought to bear on its independence and affirm in writing to the Committee that the auditor is independent.
12. Obtain and review a report from the independent auditor at least annually regarding: (a) the independent auditor's internal quality-control procedures; (b) any material issues raised by the most recent internal quality-control review, or peer review, of the independent auditor, 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 independent auditor; (c) any steps taken to deal with any such issues; and (d) all relationships between the independent auditor and the Company. Evaluate the qualifications, performance

and independence of the independent auditor, including the lead audit partner, taking into account the opinions of management and internal auditors. The Committee will present its conclusions with respect to the independent auditor to the Board.

13. Ensure the rotation of the independent auditing firm partners as required by law. Consider whether, in order to ensure continuing auditor independence, it is appropriate to adopt a policy of rotating the independent auditing firm on a regular basis.
14. Set policies for the Company's hiring of employees or former employees of the independent auditor.
15. Review significant internal audit reports to management and management's responses.
16. Discuss with the independent auditor and management the internal audit function's responsibilities, budget and staffing, and any recommended changes in the planned scope of the internal audit.
17. 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 submission by employees of concerns regarding questionable accounting or auditing matters.
18. Discuss with the Company's General Counsel legal matters that may have a material impact on the financial statements or the Company's compliance policies and internal controls.
19. Review and approve or ratify all related-party transactions in accordance with the Company's Related Person Transaction Policy.
20. Prepare the report required by the rules of the SEC to be included in the Company's annual proxy statement.
21. At least annually, review and evaluate the performance of the Committee.

Limitation of Committee's Role

While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with GAAP, applicable rules and regulations. These are the responsibilities of management and the independent auditor. Nothing contained in this Charter is intended to, or should be construed as, creating any responsibility or liability of the members of the Committee except to the extent otherwise provided under applicable Delaware law which will continue to set the legal standard for the conduct of the members of the Committee.