

# ISIGN SOLUTIONS INC.

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## AUDIT COMMITTEE CHARTER

(effective January 15, 2016)

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### I. PURPOSE

The primary function of the Audit Committee is to oversee the Corporation's accounting and financial reporting processes and the audit of the Corporation's financial reports. The Audit Committee's primary duties and responsibilities are to:

- a) Serve as an independent and objective party to monitor the Corporation's financial reporting processes and internal control systems.
- b) Review and appraise the audit efforts of the Corporation's independent accountants (auditors) and internal accountants.
- c) Provide an open avenue of communication among the independent accountants, financial and senior management and the Corporation's Board of Directors (the "Board").

The Audit Committee will primarily fulfill these responsibilities by carrying out the responsibilities and duties enumerated in Section III of this Charter. While the Audit Committee has the responsibilities and duties set forth in this Charter, it is not the Audit Committee's duty (1) to plan or conduct audits, (2) to determine that the Corporation's financial statements are complete and accurate and in accordance with GAAP, which remains the responsibility of the Corporation's management, or (3) to conduct investigations, resolve disagreements, if any, between management and the independent accountants or to assure compliance with laws and regulations. The Audit Committee shall have the authority, in its sole discretion, to retain and obtain the advice and assistance of independent outside counsel and such other advisors as it deems necessary to fulfill its duties and responsibilities under this Charter. The Audit Committee shall set the compensation, and oversee the work, of any outside counsel and other advisors. The Audit Committee shall receive appropriate funding from the Corporation, as determined by the Audit Committee in its capacity as a committee of the Board, for the payment of compensation to the Corporation's independent accountants, any other accounting firm engaged to perform services for the Corporation, any outside counsel and any other advisors to the Audit Committee.

### II. COMPOSITION

The Audit Committee shall be comprised of three or more directors. Subject to the next paragraph, each of the members of the Audit Committee shall be independent directors, free from any relationship that, in the opinion of the Board, may interfere with the exercise of his or

her independent judgment as a member of the Audit Committee or independence from management and the Corporation. All members of the Audit Committee shall be financially literate (or must become financially literate within a reasonable period of time after his or her appointment), and at least one member of the Audit Committee shall have accounting or related financial management expertise.

Notwithstanding the previous paragraph, one director who (1) is not “independent” as defined in the NASDAQ Marketplace Rules; (2) satisfies the criteria for independence set forth in Section 10A(m)(3) of the Securities Exchange Act of 1934 and the rules thereunder; and (3) is not a current officer or employee or a family member of a current officer or employee, may be appointed to the Audit Committee, if the Board, under exceptional and limited circumstances, determines that membership on the Audit Committee by the individual is required by the best interests of the Corporation and its stockholders, and the Board makes provisions to disclose, in the next annual proxy statement subsequent to such determination (or, if the Corporation does not file a proxy statement, in its Form 10-K), the nature of the relationship and the reasons for that determination. A member appointed under this exemption may not serve on the Audit Committee for more than two years and may not chair the Audit Committee.

### III. RESPONSIBILITIES AND DUTIES

To fulfill its responsibilities and duties, the Audit Committee shall:

#### A. Review Financial Reports

1. Review and discuss the Corporation’s audited financial statements with the Corporation’s management.
2. Review with management and the independent accountants the Corporation’s interim financial statements prior to filing the 10-Q and publicly releasing quarterly earnings. The Chair of the Audit Committee may represent the entire Audit Committee for purposes of this review.

#### B. Independent Accountants

1. Select and retain an independent registered public accounting firm to act as the Corporation’s independent accountants for the purpose of auditing the Corporation’s annual financial statements, books, records, accounts and internal controls over financial reporting.
2. Set the compensation of the Corporation’s independent accountants.
3. Oversee the work done by the Corporation’s independent accountants; terminate the Corporation’s independent accountants, if necessary.
4. Review, with the independent accountants, the accountants’ report on the Corporation’s financial statements.

5. On an annual basis, obtain from the Corporation's independent public accountants the written disclosures and the letter required by the applicable requirements of the Public Company Accounting Oversight Board regarding the independent accountants' communications with the audit committee concerning independence, and discuss with the independent accountants the independent accountants' independence.
6. From time to time, as appropriate, actively engage the Corporation's independent accountants in a dialogue with respect to any disclosed relationships or services that may impact the objectivity and independence of such accountants and recommend to the Board of Directors appropriate action in response to the outside auditors' report to satisfy itself of the auditors' independence.
7. Inform the independent accountants that they are ultimately accountable to the Board and the Audit Committee, as representatives of the shareholders.
8. Periodically discuss with the independent accountants, out of the presence of management:
  - a) the Corporation's internal controls, including their recommendations, if any, for improvements in the Corporation's internal controls and the implementation of such recommendations;
  - b) the fullness and accuracy of the Corporation's financial statements; and
  - c) certain other matters required to be discussed by Statement on Accounting Standards No. 61 ("Communication with Audit Committees"), as adopted by the Public Company Accounting Oversight Board in Rule 3200T and as it may be modified or supplemented, and information that would be required to be disclosed by GAAS.

C. Reviewing and Improving Processes

1. Review, with the independent accountants and the Corporation's management, policies and procedures with respect to internal auditing and financial and accounting controls.
2. As part of its job to foster open communication, the Audit Committee should meet at least annually with the Corporation's management and the independent accountants in separate executive sessions to discuss any matters that the Audit Committee or each of these groups believe should be discussed confidentially.
3. In consultation with the independent accountants, review the integrity and quality of the organization's financial reporting processes, both internal and external, and the independent accountant's perception of the Corporation's financial and accounting personnel.

4. Consider the independent accountants' judgments about the quality and appropriateness of the Corporation's accounting principles as applied and significant judgments affecting its financial reporting.
5. Review any significant disagreements among management and the independent accountants in connection with the preparation of the financial statements.
6. Review with the independent accountants and management the extent to which changes or improvements in financial or accounting practices, as approved by the Audit Committee, have been implemented.
7. Establish and oversee procedures for the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls or auditing matters and the confidential, anonymous submission by Corporation employees of concerns regarding questionable accounting or auditing matters.
8. Consider and recommend to the Board, if appropriate, major changes to the Corporation's financial reporting, auditing and accounting principles and practices as suggested by the independent accountants or management.

D. Other

1. State in the Audit Committee's Report in the Corporation's Annual Proxy Statement whether, based on the review and discussions referred to in items A.1., B.5., B.6. and B.8. above, the Audit Committee recommended to the Board that the audited financial statements be included in the Corporation's Annual Report on Form 10-K for the last fiscal year.
2. Review and, if appropriate, recommend updates of this Charter annually.
3. To select, retain, compensate, oversee and terminate, if necessary, any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Corporation.
4. Perform any other activities consistent with this Charter, the Corporation's By-laws and applicable law, as the Audit Committee or the Board deems necessary or appropriate.