

NEWMARK GROUP, INC.
AMENDED AND RESTATED
AUDIT COMMITTEE CHARTER

September 20, 2021

Purpose

The Audit Committee (“Committee”) of Newmark Group, Inc. (the “Company”) is appointed by the Board of Directors of the Company (the “Board”) to oversee the accounting, financial reporting, internal control, internal audit, conflict of interest and enterprise risk management processes of the Company and the audits of the Company’s financial statements and internal control over financial reporting. In that regard, the Committee assists the Board in monitoring (1) the Company’s accounting and financial reporting processes and the integrity of the financial statements of the Company, (2) the Company’s internal controls, including its internal control over financial reporting and its disclosure controls and procedures, (3) the qualifications and independence of the Company’s independent registered public accounting firm (the “independent auditor”), (4) the performance of the Company’s internal audit function and the independent auditor, (5) the management of the Company’s risk management program, (6) any applicable waivers under the Company’s Policy Statement on Hedging of Company Equity Securities and (7) the compliance by the Company with various legal, regulatory and exchange listing requirements. The Committee shall prepare the report required by the rules of the Securities and Exchange Commission (the “Commission”) to be included in the Company’s annual proxy statement.

Committee Membership

The Committee shall consist of no fewer than three members. Each member of the Committee shall be a member of the Board and shall meet the independence and experience requirements of the Nasdaq Stock Market and the Securities Exchange Act of 1934 and the rules and regulations thereunder (the “Exchange Act”). All members of the Committee shall be able to read and understand fundamental financial statements. No member of the Committee shall have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years. At least one member of the Committee shall be an “audit committee financial expert” as defined by the Commission and qualify as a financially sophisticated audit committee member under Nasdaq rules. The designation or determination by the Board of a person as an “audit committee financial expert” will not impose on such person individually, or on the Committee or the Board as a whole, any greater duties, obligations or liability than would exist in the absence of such designation or determination. Notwithstanding the foregoing, members who do not meet the definition of

independence may serve on the Committee to the extent permitted by Commission rules and regulations, as such rules and regulations are in effect from time to time. The members of the Committee shall be appointed and may be removed by the Board.

Committee Meetings

The Committee shall meet as often as it determines necessary but not less frequently than quarterly. The Committee shall 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.

The Board shall elect (and may remove) one or more members to serve as Committee Chairperson (or Co-Chairperson, as the case may be). If the Board has not designated a Committee Chairperson, the members of the Committee shall elect a Committee Chairperson by majority vote. The duties and responsibilities of the Chairperson of the Committee shall be to call regular meetings, to set the agenda of the Committee meetings, to preside at Committee meetings, and to perform such other functions of the Committee as may be delegated to him or her, including functions relating to the approval of fees for audit, audit-related and non-audit services and the approval of certain related-party transactions and other functions pursuant to the Company's Code of Business Conduct and Ethics.

Committee Authority and Responsibilities

The Committee shall have the sole authority to appoint, determine funding for, and oversee the independent auditor, when such auditor is acting in such capacity (subject, if applicable, to stockholder ratification). The Committee shall 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 shall report directly to the Committee.

The Committee shall pre-approve all auditing services, audit-related services and permitted non-audit services such as accounting consultations (including the fees and terms thereof) to be performed for the Company by its independent auditor, subject to the de minimis exception for non-audit services that are approved by the Committee prior to the completion of the audit. The Committee may form and delegate authority to the Committee Chairperson or to subcommittees consisting of one or more members when appropriate, including the authority to grant pre-approvals of audit, audit-related and permitted non-audit services, provided that decisions of the Chairperson or any such subcommittee to grant pre-approvals shall be presented

to the full Committee at its next scheduled meeting.

The Committee shall have the authority, to the extent it deems necessary or appropriate, to engage and determine funding for independent legal, accounting or other advisors. The Company shall provide for appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor for the purpose of rendering or issuing audit reports or performing other audit, review or attestation 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 shall make reports to the Board to the extent it deems necessary or appropriate. The Committee shall review and reassess the adequacy of this Charter annually and recommend any proposed changes to the Board for approval.

In addition to performing such other duties and responsibilities, consistent with this Charter, the Company's Restated Certificate of Incorporation and Amended and Restated Bylaws, the Delaware General Corporation Law, the Company's Corporate Governance Guidelines, the federal securities laws, the rules and regulations of Nasdaq and such other requirements applicable to the Company, the Committee, to the extent it deems necessary or appropriate, shall:

Financial Reporting, Internal Control and Disclosure Matters

- 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 Annual Report on Form 10-K (the "Form 10-K").
- Review and discuss with management and the independent auditor the Company's quarterly financial statements, including disclosures made in financial results press releases and in management's discussion and analysis, prior to the publication of each such press release and the filing of each Quarterly Report on Form 10-Q (a "Form 10-Q"), including the results of the independent auditor's review of the quarterly financial statements.
- 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, alternatives considered, and any critical audit matters.
- Review and discuss with management and the independent auditor any major issues as to the adequacy of the Company's internal control over financial reporting, any special steps adopted in light of any material weaknesses or significant control deficiencies, and the adequacy of disclosures about changes in internal control over financial reporting.
- Review and discuss with management (including the senior internal audit executive) management's report on internal control over financial reporting prior to the filing of the Form 10-K.

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- Review and discuss with management (including the senior internal audit executive) and the independent auditor the independent auditor’s attestation report with respect to the Company’s internal control over financial reporting prior to the filing of the Form 10-K.
- Review and discuss with management and the independent auditor any major issues as to the effectiveness of the Company’s disclosure controls and procedures.
- Review and discuss quarterly reports from the independent auditor on:
 - all critical accounting policies and practices to be used;
 - 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 auditor; and
 - other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences.
- 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 and disclosures.
- Discuss with the independent auditor the matters required to be discussed by applicable rules of the Public Company Accounting Oversight Board (the “PCAOB”) relating to the conduct of the audits, 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.
- Review disclosures made to the Committee by the Company’s Chairman, Chief Executive Officer and/or Chief Financial Officer during their certification process for the Form 10-K and each Form 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving management or other employees who have a significant role in the Company’s internal controls.
- Ensure that a public announcement of the Company’s receipt of an audit opinion that contains a going concern qualification is made promptly.
- Discuss with management the forward-looking guidance and the Company’s use of “pro forma,” “adjusted” or other non-GAAP information in the Company’s financial results press releases.

Oversight of the Company’s Relationship with the Independent Auditor

- Review and evaluate the lead partner of the independent auditor team.
- 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, and (c) any steps taken by the independent auditor to deal with any such issues.

- Evaluate the qualifications, performance, and independence of the independent auditor, including considering whether the independent auditor's quality controls are adequate and the provision of permitted non-audit services is compatible with maintaining such auditor's independence, taking into account the opinions of management and internal auditors with respect to such matters. The Committee shall present its conclusions with respect to the independent auditor to the Board.
- Obtain from the independent auditor a formal written statement delineating all relationships and services between the independent auditor and the Company and other matters required to be disclosed to the Committee by PCAOB rules. It is the responsibility of the Committee to actively engage in a dialogue with the independent auditor with respect to any disclosed relationships or services that may impact the objectivity and independence of such auditor and for purposes of taking, or recommending that the full Board take, appropriate action to oversee the independence of such auditor.
- Ensure the rotation of the lead (or coordinating) audit partner having primary responsibility for the audits and the audit partner responsible for reviewing the audits as required by PCAOB or Commission rules. 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.
- Recommend to the Board policies for the Company's hiring of employees or former employees of the independent auditor.
- Discuss with the independent auditor material issues on which the national office of the independent auditor was consulted by the Company's audit team.
- Meet with the independent auditor prior to the audits to discuss the planning and staffing of the audits.
- Ensure that the Company conducts an annual vote regarding the stockholder ratification of the appointment of the Company's independent auditor in accordance with the Company's Corporate Governance Guidelines.

Oversight of the Company's Internal Audit Function

- Discuss with the senior internal audit executive and the independent auditor and management the internal audit department responsibilities, budget and staffing, performance and any recommended changes in the planned scope of the internal audit.
- Discuss with the independent auditor and management any changes in the senior audit executive.

Risk Management Oversight

- Oversee the management of the Company's risk management program, including the identification, prioritization, assessment and management of a broad range of risks (including strategic, operational, financial, cybersecurity, legal/regulatory, reputational, and market).
- Review at least annually an assessment prepared by management of critical risks, their relative magnitude, and management's actions to mitigate such risks, and discuss such assessment with management and the internal auditor.

Compliance Oversight Responsibilities

- Obtain from the independent auditor assurance that the audit was conducted in accordance with Section 10A of the Exchange Act.
- Obtain reports from management that the covered persons of the Company and its affiliated entities are in conformity with applicable legal requirements and the Company's Code of Business Conduct and Ethics.
- Advise the Board with respect to the Company's policies and procedures regarding compliance with applicable laws and regulations and with the Company's Code of Business Conduct and Ethics and the Company's Complaint and Investigation Procedures for Accounting, Internal Controls, Auditing Matters and Employment and Labor Practices.
- Review and approve all related party transactions, including in accordance with the Company's Code of Business Conduct and Ethics.
- Review and approve applicable exceptions to the Company's Policy Statement on Hedging of Company Equity Securities.
- Establish and administer procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal controls and auditing matters, and the confidential, anonymous submission by employees of complaints involving questionable accounting or auditing matters, including, without limitation, requiring quarterly reports from internal and external legal counsel regarding such complaints and reports with respect to specific matters raised where appropriate, and in accordance with the Company's Complaint and Investigation Procedures for Accounting, Internal Controls, Auditing Matters and Employment and Labor Practices.
- Discuss with management and the independent auditor any correspondence with regulators or governmental agencies and any published reports which raise material issues regarding the Company's financial statements, accounting or internal controls.

- Discuss with the Company’s Chief Legal Officer legal matters that may have a material impact on the Company’s financial statements, accounting or internal controls, or on the Company’s compliance policies.

Limitation of Committee’s Role

While the Committee has the authority and responsibilities set forth in this Charter, it is not the role of the Committee to plan or conduct audits, to determine whether the Company’s financial statements and disclosures are complete and accurate and in accordance with GAAP and applicable rules and regulations, to determine whether the Company’s internal controls are effective, to determine whether the independent auditors are “independent” under applicable standards, to manage the Company’s risks, or to ensure its compliance with all legal, regulatory, and exchange-listing requirements. These are the responsibilities of management and the independent auditor, as applicable. Rather, the Committee serves a board-level oversight role, in which it provides advice, counsel, and direction to management and the independent auditor on the basis of the information it receives, discussions with management and the independent auditors, and the experience of the Committee’s members in business, financial, and accounting matters.