

EXHIBIT G
EAGLE POINT CREDIT COMPANY INC.
AUDIT COMMITTEE CHARTER

The board of directors (the “**Board**”) of Eagle Point Credit Company Inc. (together with any successor thereto, the “**Company**”) has determined that the Audit Committee of the Board (the “**Committee**”) shall assist the Board in fulfilling certain of the Board’s oversight responsibilities. This Audit Committee Charter (this “**Charter**”) establishes the governing principles of the Committee.

A. Purpose

The purpose of the Committee is to serve as an independent and objective party to assist the Board in fulfilling its oversight responsibilities for the Company’s accounting and reporting processes and the audits of its financial statements by overseeing and monitoring:

1. The quality and integrity of financial reports and other financial information provided by the Company to governmental bodies or the public and the independent audit thereof;
2. The preparation of the disclosure required by Item 407(d)(3)(i) of Regulation S-K (“**Regulation S-K**”), promulgated under the Securities Act of 1933, as amended (the “**Securities Act**”) and the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”);
3. The Company’s system of internal controls regarding finance, accounting and regulatory compliance;
4. The material aspects of the Company’s accounting and financial reporting process generally;
5. The independence, qualifications and performance of the Company’s independent registered public accounting firm (the “**Independent Accountants**”), including the lead audit partner;
6. The compliance by the Company with legal and regulatory requirements;
7. The performance of the Company’s internal audit function (if any) and the Independent Accountants; and
8. Assist the Board with the determination of the fair value of securities and other assets held by the Company.

The Committee will primarily fulfill these responsibilities by carrying out the activities enumerated in Section E of this Charter.

B. Scope

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 are complete and accurate or prepared in accordance with generally accepted accounting principles (“**GAAP**”). The responsibility to plan and conduct audits is that of the Independent Accountants. In fulfilling their responsibility, the Independent Accountants are ultimately accountable to the Board and the Committee. The Company’s management has the responsibility to determine that the Company’s financial statements are complete and accurate and prepared in accordance with GAAP. It is also not the duty of the Committee to provide assurance of the Company’s compliance with laws and regulations or compliance with the Company’s Rule 17j-1 Code of Ethics, SOX Code of Ethics and Insider Trading Policy. The primary responsibility for these matters also rests with the Company’s management.

In order to fulfill its oversight responsibility, the Committee must be capable of conducting free and open discussions with management, the Independent Accountants, internal auditors (if any), employees and others regarding the quality of the Company’s financial statements and system of internal controls.

C. Membership Requirements

The Committee shall be comprised of three (3) or more directors as determined by the Board, each of whom must:

1. be an independent director in accordance with the requirements of Rule 10A-3 of the Exchange Act applicable to registered investment companies¹;
2. be "financially literate," as such qualification is interpreted by the Board in its business judgement; and
3. have a basic understanding of finance and accounting practices and shall be able to read and understand financial statements. Committee members may enhance their familiarity with finance and accounting by participating in educational programs conducted by the Company or an outside consultant.

The members of the Committee shall meet the requirements of all applicable laws, rules or regulations, in each case, when, as and to the extent applicable to the Company, including the rules of the New York Stock Exchange, LLC ("NYSE") applicable to closed-end management investment companies.

In addition, at least one (1) member of the Committee shall have accounting or related financial management experience, as the Board interprets such qualification in its business judgment. Any member of the Committee who satisfies the definition of an "audit committee financial expert" as defined in Item 407(d)(5)(ii) of Regulation S-K will be presumed to have accounting or related financial management expertise.

No member of the Committee may serve simultaneously on the audit committees of more than three (3) public companies, unless the Board determines that such simultaneous service would not impair the ability of such member to serve on the Committee effectively. If such a determination is made by the Board, the Company must disclose such determination on its website or in its annual proxy statement. For purposes of the foregoing, a director who serves on multiple boards in the same fund complex will be counted as serving on one board.

The members of the Committee shall be appointed by the Board, and each member shall serve until his or her resignation or until otherwise determined by the Board. Any vacancy on the Committee shall be filled by majority vote of the Board. No member of the Committee shall be removed except by majority vote of the Board. Unless a Chairman is elected by the Board, the members of the Committee may designate a Chairman by majority vote of the full Committee.

D. Meetings and Procedures

The Committee shall meet at least four (4) times each year, or more frequently as circumstances require. The Chairman of the Committee may call a Committee meeting whenever deemed necessary and shall be responsible for meeting with the Independent Accountants at their request to discuss the Company's interim financial results. The Committee may request any officer or employee of the Company, the Company's outside counsel or Independent Accountants to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.

Members of the Committee may participate in a meeting by means of a conference telephone or similar communications equipment if all persons participating can hear each other at the same time. Subject to the provisions of the Investment Company Act, participation in a meeting by these means constitutes presence in person at the meeting. Subject to the requirements of the NYSE or any applicable law, any action required or permitted to be taken at a meeting of the Committee may also be taken without a meeting if all members of the Committee consent thereto in writing. The Committee shall keep regular minutes of its meetings and records of decisions taken without a meeting and cause them to be recorded in the Company's minute book.

¹ Rule 10A-3 requires that an independent director not (other than in his or her capacity as a member of the Committee, the Board, or any other Board committee) (i) accept directly or indirectly any consulting, advisory, or other compensatory fee from the Company or any subsidiary thereof or (ii) be an "interested person" of the Company as defined in section 2(a)(19) of the 1940 Act.

A majority, but not less than two, of the members of the Committee shall be present at any meeting of the Committee in order to constitute a quorum for the transaction of business at such meeting, and the act of a majority present shall be the act of the Committee.

The Committee shall meet separately, and periodically, with management, personnel responsible for the Company's internal audit function and the representatives of the Independent Accountants, and shall invite such members to its meetings as it deems appropriate, to assist in carrying out its duties and responsibilities. However, the Committee shall meet regularly without such persons present.

E. Responsibility and Duties

General Responsibilities

1. To carry out its purposes, the responsibilities of the Committee shall be as follows:
 - a. Maintain open communications with the Independent Accountants, internal auditors, executive management and the Board;
 - b. Meet separately, from time to time, with management, the Independent Accountants and the personnel (if any) responsible for the internal audit function to discuss matters warranting attention by the Committee;
 - c. Regularly report Committee actions to the Board and make recommendations as the Committee deems appropriate;
 - d. Review the financial results presented in all reports filed with the Securities and Exchange Commission ("*SEC*");
 - e. Review reports issued by regulatory examinations and consider the results of those reviews to determine if any findings could have a material effect on the Company's financial statements;
 - f. Discuss the Company's disclosure, oversight of and conformity with the Company's Rule 17j-1 Code of Ethics, SOX Code of Ethics and Insider Trading Policy, and matters that may have a material effect on the Company's financial statements, operations, compliance policies and programs;
 - g. Review and reassess the adequacy of this Charter at least annually and recommend any changes to the full Board; and
 - h. Take other actions required of the Committee by law, applicable regulations or the NYSE, or as requested by the Board.
2. In discharging its duties hereunder, the Committee shall have the authority, to the extent it deems necessary or appropriate, to retain 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 Accountants for the purpose of rendering or issuing an audit report and to any advisors employed by the Committee, and for ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties. The Committee shall have the authority 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 Company.

Responsibilities Regarding the Engagement of the Independent Accountants

The Committee will:

1. Have the sole authority to appoint or replace the Independent Accountants (subject, if applicable, to stockholder ratification). The Committee shall be directly responsible for the compensation and oversight of the Independent Accountants (including resolution of disagreements between management and the Independent Accountants regarding financial reporting) for the purpose of preparing or issuing an audit report or related work. The Independent Accountants shall report directly to the Committee.

2. Ensure the independence of the Independent Accountants by:
 - a. Having the Independent Accountants deliver to the Committee at least annually a formal written statement delineating all relationships between the Independent Accountants and the Company and addressing at least the matters set forth in the Public Company Accounting Oversight Board's ("PCAOB") Rule No. 3526; actively engaging in dialogue with the Independent Accountants about any relationships or services disclosed in such statement that may impact the objectivity and independence of the Independent Accountants.
 - b. Pre-approving all audit services and permitted non-audit services (including fees and terms thereof), subject to the de minimis exceptions under Section 10A(i)(1)(B) of the Exchange Act, to be performed for the Company by the Independent Accountants or other registered public accounting firms.² The Committee may form and delegate authority to subcommittees consisting of one (1) or more members when appropriate, including the authority to grant pre-approvals of audit and permitted non-audit services, *provided* that any decisions of such subcommittee to grant pre-approvals shall be presented to the full Committee at its next scheduled meeting.
 - c. Ensuring the regular rotation of the lead (or coordinating) audit partner (or, if required by the rules and regulations of the SEC or the rules of the NYSE, other employees of the Independent Accountants) having primary responsibility for the audit and the audit partner responsible for reviewing the audit as required by law, and to consider the regular rotation of the Independent Accountants.
 - d. To recommend to the Board policies for the Company's hiring of employees or former employees of the Independent Accountants who participated in any capacity in the audit of the Company.
 - e. At least annually, obtain and review a report by the Independent Accountants describing: the firm's internal quality control procedures; any material issues raised by the most recent internal quality control review, peer review or PCAOB review or inspection of the firm, or by any other inquiry or investigation by governmental or professional authorities, within the preceding five (5) years with respect to one (1) or more independent audits carried out by the firm, and any steps taken to deal with any such issues; and all relationships between the Independent Accountants and the Company to assess the independence and objectivity of the Independent Accountants.
 - f. The Committee shall review and present its conclusions regarding the Independent Accountants' qualifications, performance (including an evaluation of the lead audit partner) and, if applicable, its conclusions regarding the rotation of the Independent Accountants to the Board at least annually.
 - g. The Committee shall review and discuss with the Independent Accountants (1) the Independent Accountants' responsibilities under GAAP and the responsibilities of management in the audit process, (2) the overall audit strategy, (3) the scope and timing of the annual audit, (4) any significant risks identified during the Independent Accountants' risk assessment procedures and (5) when completed, the results, including significant findings, of the annual audit.

Responsibilities for Reviewing the Annual External Audit and the Financial Statements

The Committee will:

1. Request the Independent Accountants to confirm that they are accountable to the Committee and that they will provide the Committee with timely analyses of significant financial reporting and internal control issues;
2. Review with management significant risks and exposures identified by management and management's steps to minimize them;

² In addition to the requirement to pre-approve audit and permissible non-audit services (subject to the de minimis exceptions under Section 10A(i)(1)(B)) to be rendered to the Company by its independent accountants, the Committee is required to pre-approve non-audit services (subject to the de minimis exceptions under Section 10A(i)(1)(B)) rendered by the Company's independent accountants to the Company's investment adviser (not including any sub-adviser whose role is primarily portfolio management and is sub-contracted or overseen by another investment adviser), and to any entity controlling, controlled by or under common control with its investment adviser that provides ongoing services to the Company if the engagement relates directly to the operations and financial reporting of the Company.

3. Review the scope of the external audit with the Independent Accountants;
4. Review with management and the Independent Accountants, as appropriate:
 - a. The adequacy and effectiveness of the Company's system of internal controls, including computerized information system controls and security, including any significant deficiencies or material weaknesses in the design or operation of, and any material changes in, the Company's internal controls and any special audit steps adopted in light of any material control deficiencies, and any fraud, whether or not material, involving management or other employees with a significant role in such internal controls;
 - b. The Company's critical accounting policies and practices to be used in the audit;
 - c. The Company's annual audited financial statements (including related notes) and semi-annual financial statements (and any other interim financial statements filed with the SEC or otherwise made public, including the Company's disclosures under "Management's Discussion of Fund Performance," (if the Company chooses to voluntarily include such section in its Form N-CSR³)) and the form of audit opinion to be issued, before they are made public;
 - d. All alternative treatments of financial information within GAAP that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the Independent Accountants;
 - e. Material written communications between the Independent Accountants and management, such as any management letter or schedule of unadjusted differences;
 - f. Any audit problems or difficulties, including difficulties encountered by the Independent Accountants during their audit work (such as restrictions on the scope of their activities or their access to information); any significant disagreements between management and the Independent Accountants; management's response to these problems, difficulties or disagreements; and the Committee's proposed resolution to any disagreements between the Independent Accountants and management;
 - g. Any major issues regarding accounting principles and financial statement presentation, including any significant changes in the Company's selection or application of accounting principles; any significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including the effects of alternative GAAP methods; and the effect of regulatory and accounting initiatives and off-balance sheet structures on the Company's financial statements; and
 - h. The Company's earnings press releases, including the type of information to be included and its presentation and the use of any pro forma or non-GAAP information, before their release to the public, and any financial information and earnings guidance provided to analysts and ratings agencies, including the type of information to be disclosed and the type of presentation to be made; and
 - i. After the completion of the annual audit examination, or as needed throughout the year, discuss such examination with management and the Independent Accountants;
5. Review the Company's annual and semi-annual financial statements (and any other interim financial statements filed with the SEC or otherwise made publicly available) and related notes, including any adjustments to such statements recommended by the Independent Accountants;

³ Pursuant to recent SEC form amendments, closed-end funds, such as the Company, will be required to include the "Management's Discussion of Fund Performance" in all annual reports filed after August 1, 2021.

6. Review any significant findings and recommendations made by the Independent Accountants with respect to the Company's financial policies, procedures and internal accounting controls together with management's responses thereto;
7. Review the qualitative judgments about the appropriateness and acceptability of accounting principles, financial disclosures and underlying estimates;
8. Review any significant difficulties or problems with management encountered during the course of the audit;
9. Review any other matters about the audit procedures or findings that GAAP requires the auditors to discuss with the Committee;
10. Review the form of opinion the Independent Accountants propose to render to the Board and the Committee and stockholders;
11. Review the disclosure under "Management's Discussion of Fund Performance";
12. Review the Independent Accountants' disclosure relating to the Company's internal controls, and disclosures made to the Committee by the Company's principal executive officer and principal financial officer during their certification process for the Form N-CSR about any significant deficiencies in the design or operation of internal controls over financial reporting or material weaknesses therein and any fraud, whether or not material, involving management or other employees with a significant role in such internal controls;
13. Recommend to the Board whether to include the audited financial statements in the Company's Form N-CSR; and
14. Issue for public disclosure by the Committee the report required by the SEC to be included in the Company's annual proxy statement.

Responsibilities for Reviewing Internal Audit Function

If the Company establishes an internal audit function, the Committee will:

1. Review and approve the functions of the Company's internal audit function, including its purpose, organization, responsibilities, budget and performance; and review the scope, performance and results of such department's internal audit plans, including any reports to management and management's response to those reports; and
2. Review and discuss with management and the personnel responsible for the Company's internal audit function policies and guidelines to govern the process by which management assesses and manages the Company's risks, including the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.

Compliance Oversight Responsibilities

The Committee will:

1. Review the Company's compliance with applicable laws and regulations and review and oversee any policies, procedures and programs designed to promote such compliance;
2. Obtain from the Independent Accountants assurance that Section 10A(b) of the Exchange Act has not been implicated;
3. Review and discuss with the Independent Accountants any other matters required to be discussed by PCAOB Auditing Standards No. 16, *Communications with Audit Committees*;

4. Administer the procedures set forth in Annex A hereto relating to 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 or the Company's investment adviser, administrator, principal underwriter or any other provider of accounting related services for the Company of concerns regarding questionable accounting or auditing matters; and
5. Review all potential conflict-of-interest situations arising in respect of the Company's affairs and involving the Company's affiliates or employees, including all transactions with related persons.

Responsibilities for Assisting in Valuation of the Company's Assets

The Committee will:

1. Establish guidelines regarding the valuation of the Company's portfolio investments;
2. Make recommendations to the Board regarding the fair value of the Company's portfolio investments in accordance with the valuation policies and procedures adopted by the Board, as amended from time to time;
3. Review and consider valuation information compiled by the Company's investment adviser, as well as the fair value recommendations of the Company's investment adviser, in making valuation recommendations to the Board; and
4. Review and consider the fair value recommendations of independent valuation firms, if any, engaged by the Committee or the Board, in making valuation recommendations to the Board.

F. Additional Resources

Subject to the approval of the Board, the Committee shall have the right to use reasonable amounts of time of the Independent Accountants, outside lawyers and other internal staff and also shall have the right to hire independent experts, lawyers and other consultants to assist and advise the Committee in connection with its responsibilities. The Committee shall keep the Company's principal executive officer advised as to the general range of anticipated expenses for outside consultants, and shall obtain the concurrence of the Board in advance for any such expenditures.

G. Evaluation

The Committee shall conduct an annual review of the Committee's performance under this Charter and shall present the results of the evaluation to the Board and recommend changes to the Board as needed.

Approved: November 13, 2020
Last Reviewed: November 2021

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