

EURONET WORLDWIDE, INC.

AUDIT COMMITTEE CHARTER

(As amended on February 24, 2009)

This Charter is intended to define the purposes, membership and responsibilities of the Audit Committee of Euronet Worldwide, Inc. (the "Company").

I. PURPOSES

The Audit Committee is appointed by the Board of Directors to assist the Board in fulfilling its oversight responsibilities. The Audit Committee's primary duties and responsibilities are to:

1. Monitor the integrity of the Company's accounting and financial reporting processes and systems of internal controls regarding finance, accounting and legal compliance.
2. Monitor the independence and performance of the Company's independent auditor and internal auditing department.
3. Provide an avenue of communication among the independent auditor, management, the internal auditing department and the Board of Directors.
4. Establish procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters and the confidential anonymous submission by employees of concerns regarding questionable accounting or auditing matters.
5. Report on its activities to the Board of Directors.

The Audit Committee has the authority to conduct any investigation appropriate to fulfilling its responsibilities and it has direct access to the independent auditor as well as anyone at the Company. The Audit Committee has the ability to retain independent legal, accounting, or other advisers, consultants or experts it deems necessary in the performance of its duties and to determine the compensation of such advisors, consultants or experts, which will be paid by the Company. The Company will also provide for appropriate funding, as determined by the Committee, for payment of compensation to any independent auditor engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, and ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

II. COMPOSITION AND MEETINGS

The Audit Committee shall be comprised of three or more directors as determined by the Board of Directors, each of whom shall be independent non-executive directors, free from any relationship that would interfere with the exercise of his or her independent judgment. All members of the Audit Committee shall have a basic understanding of finance and accounting and be able to read and understand fundamental financial statements, and at least one member of the Audit Committee shall have accounting or related financial management

expertise and qualify as an "audit committee financial expert" under the rules of the Securities and Exchange Commission.

Audit Committee members shall be appointed on recommendation by the Board of Directors. If a Chair of the Audit Committee is not designated or present, the members of the Audit Committee may designate a Chair by majority vote of the Audit Committee.

The Audit Committee contemplates meeting four times per year, or more frequently if circumstances dictate.

III. RESPONSIBILITIES AND DUTIES

To carry out its purposes, the Audit Committee shall have the following duties and responsibilities:

Review Procedures

1. Review and assess the adequacy of this Charter at least annually and submit any proposed changes to the Board for approval.
2. Review the annual audited financial statements with management, prior to filing or distribution. Review should include discussion with management and independent auditor of significant issues regarding accounting and auditing principles, practices and judgments.
3. In consultation with management, the independent auditor and the internal auditor, consider the integrity of the Company's financial reporting processes and controls.

Independent Auditor

4. The independent auditor is ultimately accountable to and shall report directly to the Audit Committee. The Audit Committee shall have the sole authority and direct responsibility to select, hire, evaluate and, where appropriate, replace the independent auditor. The Audit Committee shall be directly responsible for oversight of the work of the independent auditor engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, including resolution of disagreements between management and the independent auditor regarding financial reporting.
5. Approve the fees and other significant compensation to be paid to the independent auditor.
6. The Audit Committee shall take appropriate action to oversee the independence of the independent auditor. The Audit Committee shall obtain and review a formal written statement of the independent auditor prior to its initial engagement, and thereafter at least annually prior to the renewal of any engagement of such independent auditor, prepared in accordance with the applicable requirements of the Public Accounting Oversight Board ("PCAOB") Rule 3526 (as may be modified or amended) and such other requirements as may be established by the PCAOB, describing all relationships between the independent auditor or its affiliates, on one hand, and the Company or persons in financial reporting oversight roles at the Company, on the other. Prior to such initial engagement, and

thereafter, following receipt of each such report annually, the Audit Committee will discuss with the independent auditor any disclosed relationships or services that may impact the objectivity and independence of the independent auditor, and if so determined by the Audit Committee, will recommend that the Board take appropriate action to satisfy itself of the independence of the independent auditor. The Audit Committee will also cause the independent auditor to affirm, in writing, to the Audit Committee that it is independent and in compliance with PCAOB Rule 3526 and to document the substance of its discussion with the Audit Committee.

7. Review, at least annually, reports from the independent auditor describing the firm's internal quality-control procedures; any material issues raised by the most recent internal quality control review, or peer review, of the independent auditor, or by any inquiry, investigation or regulatory action by any governmental body or professional auditor, within the preceding five years, respecting one or more independent audits carried out by the firm and any steps taken to deal with any such issues.
8. Prior to releasing the year-end earnings, discuss the results of the audit with the independent auditor.
9. Review with the independent auditor any management letter provided by the auditor and the Company's response to that letter.

Risk Management and Legal Compliance

10. Review with management significant risk exposures potentially facing the Company and the policies and steps implemented by management to identify, assess, manage and monitor such exposures and to report the results of such monitoring to the Committee.
11. Review with the Company's counsel any legal matters that could have a significant impact on the Company's financial statements.

Internal Audit Department

12. Review the organizational structure, and qualifications of the internal audit department, as needed.
13. Review significant reports prepared by the internal audit department together with management's response and follow-up to these reports.

Other Audit Committee Responsibilities

14. Annually prepare a report to shareholders as required by the Securities and Exchange Commission. The report should be included in the Company's annual proxy statement.
15. Perform any other activities consistent with this Charter, the Company's By-laws and governing law, as the Audit Committee or the Board of Directors deems necessary or appropriate.
16. Administer and oversee the Company's Code of Business Conduct & Ethics for Directors, Officers and Employees.

17. Maintain minutes of meetings and periodically report to the Board of Directors on significant results of the foregoing activities.

While the Audit Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Audit Committee to plan or conduct audits or to determine that the Company's financial statements are complete and accurate and are in accordance with generally accepted accounting principles. This is the responsibility of management and the independent auditor. Nor is it the duty of the Audit Committee to conduct investigations or to assure compliance with laws and regulations. The Audit Committee is expected to resolve disagreements between management and the independent auditor.

Unless the Committee member has knowledge that makes reliance unwarranted, the Committee members, in discharging their duties to the Company, may rely on information, opinions, reports, or statements, any of which may be written or oral, formal or informal, including financial statements, valuation reports, and other financial data, if prepared or presented by: (a) one or more officers or employees of the Company whom the Committee members believe in good faith to be reliable and competent in the matters presented; (b) legal counsel, the independent auditor, or other persons as to matters which the Committee member believes in good faith to be within the professional or expert competence of such person; or (c) another committee of the Board of which such committee member is not a member if the Committee member believes in good faith that such committee merits confidence.