

# ENDEAVOR

## ENDEAVOR GROUP HOLDINGS, INC.

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### AUDIT COMMITTEE CHARTER

#### I. PURPOSE

The purpose of the Audit Committee (the “*Committee*”) of Endeavor Group Holdings, Inc. (the “*Company*”) is to assist the Company’s “*Governing Body*” (as defined in the Company’s certificate of incorporation as may be amended and/or restated from time to time) in its oversight of: (i) the quality and integrity of the Company’s financial statements; (ii) Company’s compliance with legal and regulatory requirements; (iii) the independent auditor’s qualifications, performance and independence; and (iv) the design and implementation of the Company’s internal audit function and the performance of the Company’s internal audit function.

#### II. COMPOSITION

The Committee must consist of at least three directors, each of whom must satisfy the independence requirements of the New York Stock Exchange (the “*NYSE*”) and the independence rules for members of the Audit Committee issued by the Securities and Exchange Commission (the “*SEC*”), subject, in each case, to applicable transition provisions or exceptions. Each Committee member must be financially literate as determined by the Governing Body in its business judgment or must become financially literate within a reasonable period of time after his or her appointment to the Committee. In addition, at least one member of the Committee must be a financial expert as defined under SEC rules.

No Committee member may simultaneously serve on the audit committee of more than two other public companies, unless the Governing Body determines that such simultaneous service would not impair the ability of the member to effectively serve on the Committee and this determination is disclosed in accordance with NYSE rules.

Committee members must be appointed to the Committee by the Governing Body and may be removed from the Committee, with or without cause, by the Governing Body. Unless a Chair is designated by the Governing Body, the Committee may designate a Chair by majority vote of the full Committee membership.

#### III. MEETINGS, PROCEDURES AND AUTHORITY

The Committee must meet at least once during each fiscal quarter. The Committee must, as frequently as it deems necessary to carry out its responsibilities, meet with: (i) management; (ii) the Chief Compliance Officer; (iii) the Senior Vice President, Internal Audit and any other persons responsible for

the internal audit function, including its design and development; and (iv) the independent auditor. The Committee shall have direct access to each of the foregoing and may, at its discretion, meet with any of the foregoing in separate sessions or in combined meetings.

The Committee has the authority to establish its own rules and procedures for notice and conduct of its meetings so long as they are not inconsistent with any provisions of the Company's organizational and other documents applicable to the Committee or with applicable law, regulation or listing standard.

The Committee may retain any independent counsel, experts or advisors that the Committee believes to be necessary or appropriate. The Company must provide for appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor for the purpose of preparing or issuing an audit report or performing other audit, review or attest services, for payment of compensation to any advisors employed by the Committee and for payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

The Committee has the authority to conduct or authorize investigations into any matters within the scope of its responsibilities as it deems appropriate, including the authority to request any officer, employee or adviser of the Company to meet with the Committee or any advisers engaged by the Committee.

In addition to the duties and responsibilities expressly delegated to the Committee in this Charter, the Committee may exercise any other powers and carry out any other responsibilities consistent with this Charter, the purposes of the Committee, the Company's organizational documents and applicable rules and regulations of the SEC, the NYSE and the General Corporation Law of the State of Delaware.

#### **IV. DUTIES AND RESPONSIBILITIES**

##### *Interaction with the Independent Auditor*

1. *Appointment and Oversight.* The Committee is directly responsible for the appointment, compensation, retention and oversight of the work of the independent auditor (including resolution of any disagreements between Company management and the independent auditor regarding financial reporting) and any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or related work or performing other audit, review or attest services for the Company, and the independent auditor and each such other registered public accounting firm must report directly to the Committee. The Committee, or the Chair of the Committee, must pre-approve any audit and non-audit service provided to the Company by the independent auditor, unless the engagement is entered into pursuant to appropriate preapproval policies established by the Committee or if such service falls within available exceptions under SEC rules.

2. *Annual Report on Independence and Quality Control.* The Committee must, at least annually, obtain and review a report from the independent auditor describing (a) the auditing firm's internal quality-control procedures; (b) any material issues raised by the most recent internal quality-control review or peer review of the auditing firm, or by any inquiry or investigation by governmental or professional authorities within the preceding five years relating to any independent audit conducted by the auditing firm, and any steps taken to deal with any such issues; and (c) all relationships and services between the independent auditor and the Company in order to assess the independent auditors' independence.

##### *Annual Financial Statements and Annual Audit*

3. *Audit Problems.* The Committee must discuss with the independent auditor any audit problems or difficulties and management's response.

4. *Form 10-K Review.* The Committee must review and discuss the annual audited financial statements with management and the independent auditor, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."

5. *Audit Committee Report.* The Committee must provide the Company with the report of the Committee with respect to the audited financial statements for inclusion in each of the Company's annual proxy statements.

#### Quarterly Financial Statements

6. *Form 10-Q Review.* The Committee must review and discuss the quarterly financial statements with management and the independent auditor, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."

#### Other Duties and Responsibilities

7. *Review of Earnings Releases.* The Committee must discuss the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies.

8. *Risk Assessment and Risk Mitigation.* The Committee must review and discuss the Company's periodic assessment of its key risk areas and provide oversight and accountability with respect to execution of appropriate plans to mitigate and/or address those risks.

9. *Internal Audit Function.* The Committee shall assist in the design and implementation of the Company's internal audit function and oversee the performance of such function, with the head of those performing the internal audit function reporting directly to the Committee and meeting with the Committee periodically in executive session without management.

10. *Hiring of Independent Auditor Employees.* The Committee must set clear hiring policies for employees or former employees of the Company's independent auditor.

11. *Complaint Procedures.* The Committee must establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and for the confidential and anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.

12. *Review of Related Person Transactions.* The Committee is responsible for reviewing and approving related person transactions in accordance with the Company's Related Person Transaction Policy and Procedures.

13. *Policy Compliance.* The Committee shall monitor compliance with and have such responsibilities as are set forth under the Company's (i) Whistleblower Policy, (ii) Supplemental Code of Ethics for Senior Financial Officers and (iii) Attorney Reporting Up and Standards for Professional Conduct Policy.

14. *Review of Controls.* The Committee must periodically review and assess the Company's accounting controls and controls over financial reporting and the remediation of any significant deficiencies or material weaknesses.

15. *Reports to the Board of Directors.* The Committee must report regularly to the Company's Board of Directors regarding the activities of the Committee.

16. *Committee Self-Evaluation.* The Committee must at least annually perform an evaluation of the performance of the Committee.

17. *Review of this Charter.* The Committee must periodically review and reassess this Charter and submit any recommended changes to the Governing Body for its consideration.

**V. DELEGATION OF DUTIES**

In fulfilling its responsibilities, the Committee is entitled to delegate any or all of its responsibilities to a subcommittee of the Committee.

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Effective Date: April 28, 2021