COTY INC.

CHARTER OF THE AUDIT AND FINANCE COMMITTEE

As adopted on June 25, 2026.

I. PURPOSE

The Audit and Finance Committee (the "Committee") is appointed by the Board of Directors (the "Board") of Coty Inc. (the "Company") to assist the Board in oversight of:

- the integrity of the Company's financial reporting process, sustainability reporting process, and systems of internal controls, including the integrity of the Company's financial statements;

- compliance with the Company's Code of Business Conduct and laws and regulations; and

- the independence, qualifications and performance of the Company's independent auditors and internal audit department, and, as applicable, the external audit firm providing assurance on sustainability reports in compliance with applicable laws and regulations (the "Sustainability Auditor").

The Committee shall maintain free and open communication with the independent auditors, the internal auditors, the Sustainability Auditor, Company management and the Board. In discharging its oversight role, the Committee is empowered to investigate any matter relating to the Company's accounting, auditing, internal control, financial reporting practices or sustainability reporting practices brought to its attention, with full access to all Company books, records, facilities and personnel.

II. COMPOSITION

The Committee shall consist of no fewer than three members. Each of the directors serving on the Committee shall be "independent" under the New York Stock Exchange (the "NYSE") definition of independence and the provisions of Section 10A of the Securities Exchange Act of 1934, as amended, as determined by the Board. Each Committee member shall meet the financial literacy requirements of the NYSE for serving on audit committees, as determined by the Board, and at least one member shall be an "audit committee financial expert," as determined by the Board in accordance with the Securities and Exchange Commission (the "SEC") rules.

Members of the Committee may not serve on the audit committees of more than two other public companies unless a majority of the Board determines that such simultaneous service would not impair the ability of such member to effectively serve on the Committee. Any such determination must be disclosed in the Company's annual proxy statement.

The members of the Committee, including the chair, shall be appointed by the Board and may be replaced by the Board. The members of the Committee may be removed by the Board in its complete discretion, provided that any such changes are made in a manner consistent with the composition requirements set forth in the Company's Amended and Restated By-Laws. The chair shall be responsible for leadership of the Committee, including scheduling and presiding over meetings, preparing agendas, and making regular reports to the Board. The chair will also maintain regular liaison with the lead independent audit partner, the General Auditor of the Company (the "General Auditor"), and the SVP – Global Compliance.

III. COMMITTEE MEETINGS

The Committee shall meet at least four times a year, or more frequently as the Committee considers necessary. The chair, any member of the Committee, or any member of the Board may call meetings of the Committee upon notice given at least forty-eight hours prior to the meeting, or upon such shorter notice as shall be approved by the Committee. Meetings may be held in person or by conference call. A majority of the Committee members shall constitute a quorum. The Committee shall schedule separate private meetings periodically with the independent auditors, management, the General Counsel, the SVP – Global Compliance, and the General Auditor. The Committee will meet in executive session without management present at each meeting unless the chair deems otherwise. The chair will report regularly to the Board regarding the Committee's activities.

IV. DUTIES AND RESPONSIBILITIES

Although the Committee may also have such other duties as may be assigned to it by the Board from time to time, the general recurring activities of the Committee in carrying out its role are described below.

1. **Selection of Independent Auditors.** Appoint the independent auditors to be retained to audit the financial statements of the Company. In this regard, the Committee will be directly responsible for the appointment, compensation, evaluation, retention (taking into account the stockholder vote on ratification) and oversight of the work of the independent auditors. Such auditors report directly to the Committee.

2. **Evaluation of Independent Auditors.** Evaluate, together with management, the performance of the independent auditors and, where appropriate, replace such auditors. At least annually, obtain and review a report by the independent auditors describing the independent auditors' internal quality-control procedures, including any material issues raised by the most recent quality-control review, or peer review, or by any inquiry or investigation conducted by governmental or professional authorities (including inspections by the Public Company Accounting Board) during the preceding five years with respect to independent audits carried out by the independent auditors, and any steps taken to deal with such issues.

3. **Independence of Independent Auditors.** At least annually consider the independence of the independent auditors. The Committee shall obtain and review at least annually from the independent auditors a formal written statement describing all relationships between

the auditors and the Company, or individuals in financial reporting oversight roles at the Company, that may reasonably be thought to bear on the independent auditors' independence. The Committee shall discuss with the independent auditors the potential effects of any such relationships on the objectivity and independence of the auditors and shall take, or recommend that the Board take, appropriate actions to oversee and satisfy itself as to the auditors' independence.

4. **Audit and Non-Audit Services.** Review and pre-approve both audit and non-audit services to be provided by the independent auditors, and establish policies and procedures for the pre-approval of audit and non-audit services to be provided by the independent auditors.

5. **Audit Committee Report.** Oversee the preparation of the audit committee report required by the rules of the SEC to be included in the Company's annual proxy statement.

6. **Hiring Policies.** Set clear policies consistent with applicable laws and regulations for hiring employees and former employees of the independent auditors.

7. **Financial Statements.** Meet to review the annual audited financial statements and quarterly financial statements and discuss them with management and the independent auditors, including reviewing the Company's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations." These discussions shall include the matters required to be discussed under applicable rules of the Public Company Accounting Oversight Board, and other such inquiries as the Committee or the independent auditors shall deem appropriate, including discussion of critical audit matters ("CAM") and related CAM disclosures with the independent auditors. Based on such review and discussion, the Committee shall make its recommendation to the Board as to the approval of the Company's audited financial statements and whether the financial statements should be included in the annual report on Form 10-K.

   The financial statement review will include, as needed, a review of analyses prepared by management setting forth significant issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements, and a review of the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company.

8. **Earnings Releases.** Review and discuss earnings press releases, and corporate practices with respect to earnings press releases and financial information and earnings guidance provided to analysts and ratings agencies.

9. **Plan and Results of Audit.** Discuss with the auditors the nature and rigor of the audit process, receive and review audit reports, receive the recommendation of management as to the fee to be paid to the independent auditors, and provide the auditors full access to the Committee (and the Board) to report on any and all appropriate matters. The Committee also shall review and discuss with the independent auditors the results of the annual audit and any audit problems or difficulties and management's response.

10. **Sustainability Reporting and Assurance.** The Committee shall have the following responsibilities related to sustainability reports required by applicable reporting regulations, in each case to the extent required under applicable reporting regulations:

    (a) monitor the sustainability reporting process, including the process implemented to comply with applicable sustainability reporting regulations;

    (b) monitor the effectiveness of the internal controls and disclosure controls related to sustainability reporting;

    (c) oversee the procedure for selecting the Sustainability Auditor and at least annually consider the independence of the Sustainability Auditor;

    (d) monitor the assurance of the sustainability report and evaluate the performance of the Sustainability Auditor;

    (e) meet to review the annual consolidated sustainability report and discuss it with management and the Sustainability Auditor;

    (f) report to the Board on the results of the assurance of the sustainability report, the assurance process and matters relating to the integrity of sustainability information.

    For the avoidance of doubt, this may be done generally and the Committee need not approve, review or discuss in advance each disclosure, framework or control related to the Company's sustainability-related external disclosures.

11. **Internal Audit.** Oversee internal audit activities, including discussing with management and the internal auditors the internal audit function's organization, objectivity, responsibilities, plans, results, budget and staffing. This includes (a) a review of regular internal reports to management (or summaries thereof) prepared by the internal audit function, as well as management's response; (b) reviewing and advising on the selection and removal of the internal audit director; and (c) an annual review of recommended changes (if any) to the internal audit charter.

12. **Disclosure Controls and Procedures.** Periodically review with management the adequacy and effectiveness of the Company's disclosure controls and procedures.

13. **Internal Controls.** Discuss with management, the internal auditors and the independent auditors the quality and adequacy of and compliance with the Company's internal controls, including any material weaknesses or significant deficiencies and significant changes in internal controls. Areas of discussion to include (a) the reliability of financial reporting; (b) the compliance with applicable codes, policies, laws, and regulations; and (c) the preservation of the Company's assets. The review will include any significant matters and regulatory concerns, including any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting. The Committee also will review internal audit plans in significant compliance areas.

14. **Financial Condition.** Review periodically the Company's financial condition and financing plans, including debt covenant compliance, capital spending requests, proposed significant borrowings, sources and uses of cash, and potential acquisitions and divestitures.

15. **Financial Policies.** Review and recommend to the Board for adoption key financial policies such as capitalization, dividend, foreign exchange and investment of funds.

16. **Accounting Principles and Disclosure.** Review significant developments in accounting rules. The Committee will review with management recommended changes in the Company's accounting or financial statements and with the independent auditors any significant proposed changes in accounting principles and financial statements.

17. **Related Person Transactions.** Establish policies and procedures for the review, approval and ratification of related person transactions, as defined in applicable SEC rules, review or ratify, as applicable, related person transactions, and oversee other related party transactions governed by the accounting rules.

18. **Legal Matters.** At least annually, discuss with management and/or the Company's General Counsel any legal matters (including the status of pending litigation) that may have a material impact on the Company's financial statements, and any material reports or inquiries from regulatory or governmental agencies.

19. **Ethical Environment**. Consult with management on the establishment and maintenance of an environment that promotes lawful and ethical behavior, particularly the establishment, communication, and enforcement of a Global Compliance Program that prevents and detects criminal conduct and promotes a culture that encourages ethical conduct and a commitment to compliance with the law.

20. **Procedures for Complaints**. Establish and oversee procedures for the receipt, retention, and investigation of alleged violations of law and/or company policy, including the Code of Conduct, Global Policies and Procedures, the Coty Finance Manual, and other accounting, auditing, or federal securities law matters or internal accounting controls. Such procedures shall include reporting mechanisms that enable safe, confidential and anonymous reports and protection against retaliation for raising concerns, including regarding questionable accounting, auditing or federal securities law matters.

21. **Compliance Program.** At least annually, review the Company's Global Compliance Program and management's system to monitor compliance with the overall program. Meet, at least annually, to review the implementation and effectiveness of the Company's compliance program with the General Auditor, General Counsel and SVP – Global Compliance, each of whom shall have the authority to communicate directly to the Committee, promptly, about actual and alleged violations of law or Company policy, including any matters involving criminal or potential criminal conduct. Review on a quarterly basis a report from the General Auditor, General Counsel and SVP – Global Compliance regarding the status of any reports of misconduct.

22. **Oversight of Executive Officers and Directors and Conflicts of Interest.** At least annually, review the Company's policy with respect to conflicts of interest and compliance with the policy. The Committee will review compliance with Company policies and procedures with respect to officers' expense accounts and perquisites, including their use of corporate assets, and consider the results of any review of these areas by the internal or independent auditors. The Committee will review significant questionable payments, if any.

23. **Risk Management.** Review and discuss the Company's practices with respect to risk assessment and risk management, and oversee and evaluate the Company's risk management policies in light of the Company's business strategy, capital strength, and overall risk tolerance. The Committee also will evaluate on a periodic basis the Company's investment and derivatives risk management policies, including the internal system to review operational risks, procedures for derivatives investment and trading, and safeguards to ensure compliance with procedures. The Committee also will evaluate on a periodic basis the Company's cybersecurity and privacy programs and receive information on cybersecurity and privacy compliance as needed.

24. **Tax Policies.** Review periodically with management the Company's tax policies and any significant pending audits or assessments.

25. **Finance Function.** Review, with management, the Company's finance function, including its budget, organization and quality of personnel. Review with the independent auditors, the internal audit function, and management the extent to which changes or improvements in financial or accounting practices have been implemented.

26. **Swaps.** At least annually, review and approve on behalf of the Company and its applicable subsidiaries the Company's decision, if any, to enter into swaps that are exempt from exchange-execution and clearing under "end-user exception" regulations established by the Commodity Futures Trading Commission, and review and discuss with management applicable Company policies governing the Company's use of swaps subject to the end-user exception.

27. **Committee Evaluation.** Evaluate the Committee's performance and assess the adequacy of the Committee Charter on an annual basis and recommend changes to the Board as appropriate.

V. OUTSIDE ADVISERS; SUBCOMMITTEES

28. **Advisors.** The Committee shall have the authority to retain such outside counsel, accountants, experts or other advisors as it deems appropriate to assist it in the performance of its functions and shall receive appropriate funding, as determined by the Committee, from the Company for payment of compensation to any such advisors and for the payment of ordinary administrative expenses that are necessary or appropriate in carrying out the Committee's duties.

29. **Subcommittees.** The Committee may delegate duties and responsibilities to one or more subcommittees as it determines appropriate.