



**CHARTER OF THE AUDIT & RISK COMMITTEE
OF
THE BOARD OF DIRECTORS
OF
LIONS GATE ENTERTAINMENT CORP.**

1. **Introduction.** The Board of Directors (the “Board”) of Lions Gate Entertainment Corp. (the “Company”) has established an Audit & Risk Committee (the “Committee”) based on Canadian securities laws, rules, policies and instruments, as applicable, the Sarbanes-Oxley Act of 2002 and the New York Stock Exchange (“NYSE”). The Committee is a standing committee of the Board.

2. **Purpose; Limitations on Duties.** The purpose of the Committee is to: (a) assist the Board in overseeing (i) the integrity of the Company’s financial statements, accounting and financial reporting processes, (ii) oversee the Company’s exposure to risk and the Company’s compliance with legal and regulatory requirements, (iii) the independent auditor’s qualifications and independence and (iv) the performance of the Company’s internal audit function and independent auditor; and (b) prepare the annual report of the Committee required by applicable Securities and Exchange Commission (the “SEC”) and Canadian Securities Administrators (“CSA”) disclosure rules.

While the Committee has the responsibilities and powers set forth in this charter (this “Charter”), it is not the duty of the Committee to plan or conduct audits, to prepare the Company’s financial statements, or to determine that the Company’s financial statements and disclosures are complete and accurate and are in accordance with generally accepted accounting principles (“GAAP”) and applicable rules and regulations. These are the responsibilities of management and the independent auditor. In furtherance of its purpose, the Committee shall endeavor to maintain and foster an open avenue of communication among the Committee and the independent auditors, the Company’s management and the internal auditors.

3. **Membership; Appointment; Financial Expert.** The Committee will consist of three (3) or more directors of the Board. All members of the Committee must be directors who meet the financial literacy requirements and the independence requirements of applicable law and the rules of the SEC, CSA and the NYSE in effect, from time to time (subject to any exceptions allowed by such rules and any waivers granted by such authorities). The members of the Committee will be appointed by and serve at the discretion of the Board, upon the recommendation of the Company’s Nominating and Corporate Governance Committee and shall serve until their successors are appointed. Committee members may be removed at any time by a majority vote of independent directors. Committee members will be appointed annually for a term of one (1) year. Vacancies will be filled by a majority vote of independent directors, subject to such new committee member(s) satisfying the independence and financial literacy requirements established by laws and regulations in Canada and the United States. The Board, upon the recommendation of the Nominating and Corporate Governance Committee, will appoint the Chairperson of the Committee.

To the extent practicable, at least one (1) member of the Committee shall qualify as an “audit committee financial expert,” as defined in the SEC’s rules and regulations in effect from time to time. The Company will disclose in the annual report required by Section 13(a) of the Securities Exchange Act of 1934, as amended (the “1934 Act”) (which may incorporate proxy statement disclosure by reference, to the extent permitted by SEC rules) whether or not it has at least one (1) member who is an audit committee financial expert. In any event (as required by the NYSE Listed Company Manual), the Committee must include at least one (1) member who the Board determines has accounting or related financial management expertise (which the Board may presume with respect to a person who qualifies as an “audit committee financial expert”). CSA and NYSE rules on the conduct of the Committee require that each member of the Committee be financially literate (as such qualification is interpreted by the Board in its business judgment) which generally means the ability to read and understand a set of financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of the issues that can reasonably be expected to be raised by the Company’s financial statements.

A member of the Committee may not serve on the audit committees of more than two (2) other public companies unless the Board determines that such simultaneous service would not impair the ability of such member to effectively serve on the Committee and such determination is disclosed either on or through the Company's website or in its annual proxy statement. If this disclosure is made on or through the Company's website, the Company must disclose that fact in its annual proxy statement and provide its website address.

4. Specific Responsibilities and Duties. The Board delegates to the Committee the express responsibility and authority to:

4.1 Independent Auditor

(a) Selection; Fees.

- (i)** Be solely and directly responsible for recommending to the Board, for the Board's recommendation to the shareholders, the appointment and retention of the independent auditor and, where appropriate, the termination of the independent auditor; and be solely and directly responsible for the terms of hiring, compensation, evaluation 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 performing other audit, review or attestation services for the Company. Such independent auditor shall report directly to and be ultimately accountable to the Committee. The Committee has the ultimate authority to approve all audit engagement fees and terms, with the costs of all engagements to be borne by the Company.
- (ii)** Require the independent auditor submit to the Committee annually, a formal written statement of the fees billed in each of the last two (2) fiscal years for each of the following categories of services rendered by the auditor: (1) the audit of the Company's annual financial statements and reviews of the financial statements included in the Company's Quarterly Reports on Form 10-Q ("Form 10-Q") or services that are normally provided by the auditor in connection with statutory and regulatory filings or engagements; (2) assurance and related services not included in clause (1) that are reasonably related to the performance of the audit or review of the Company's financial statements, in the aggregate and by each service; (3) tax compliance, tax advice and tax planning services, in the aggregate and by each service; and (4) all other products and services rendered by the auditor in the aggregate and by each service.

(b) Audit Team. Review the independence, performance, experience and qualifications of the senior members of the independent auditor's team.

(c) Audit Plan. Prior to the commencement of the annual audit, discuss with the independent auditor the overall scope and plan for the audit; monitor such plan's progress and results during the year, including any reports with respect to interim periods; and review, evaluate and approve the annual engagement proposal of the independent auditor.

(d) Lead Audit Partner Review, Evaluation and Rotation. Review and evaluate the lead partner of the independent auditor; and ensure that the lead audit partner having primary responsibility for the audit and the reviewing audit partner of the independent auditor are rotated at least every five (5) years and that other audit partners (as defined by the SEC) are rotated at least every seven (7) years. In addition, the Committee may consider whether, in order to assure continuing auditor independence, there should be regular rotation of the auditor itself. In conducting its evaluation, the Committee should take into account the opinions of management and its internal auditors.

(e) Pre-Approval of Audit and Non-Audit Services. Pre-approve all audit services and all non-audit services permitted to be performed by the independent auditor. The authority to pre-approve non-audit services may be delegated by the Committee to one (1) or more of its members, but such

member's or members' non-audit service approval decisions must be reported to the full Committee at the next regularly Committee scheduled meeting. The Committee's Pre-Approval Policy is set forth as **Exhibit A** attached hereto.

- (f) **Statement from Independent Auditor.** At least annually, obtain and review a report from the independent auditor describing:
 - (i) the independent auditor's internal quality-control procedures;
 - (ii) any material issues raised by the most recent internal quality-control review, or peer review or Public Company Accounting Oversight Board ("PCAOB") review of the independent auditor, or by any inquiry or investigation by governmental or professional authorities, within the preceding five (5) years, respecting one or more independent audits carried out by the independent auditor, and any steps taken to deal with any such issues; and
 - (iii) all relationships between the independent auditor, or their affiliates and the Company, or persons in financial oversight roles at the Company, that may reasonably be thought to bear on independence, consistent with the applicable requirements of the PCAOB (to assess the independent auditor's independence).
 - (g) **Hiring Policies.** As necessary and appropriate, review hiring policies for employees and former employees of the independent auditor.
 - (h) **Review Problems.** Review with the independent auditor any audit problems or difficulties the independent auditor may have encountered in the course of its audit work, and management's responses, including: (i) any restrictions on the scope of activities or access to requested information; and (ii) any significant disagreements with management.
 - (i) **Outside Auditor Independence.** As part of general discussions with independent auditors, review, if necessary, any disclosed relationships or services that may impact the objectivity and independence of the independent auditors and take or recommend that the Board take appropriate action to oversee the independence of the outside auditors. The Committee should also review and discuss with the auditor the matters to be included in the written disclosures required by professional independence standards applicable to the auditor. The Committee should present to the Board the Committee's conclusions and recommendations with respect to the independence of the auditor at least annually.
 - (j) **Material Communications.** As part of general discussions with independent auditors, discuss, if necessary, any communications between the audit team and the independent auditors' national office regarding auditing or accounting issues presented during the independent auditor's engagement.
 - (k) **Accounting Adjustments.** As part of general discussions with independent auditors, discuss, if necessary, any accounting adjustments that were noted or proposed by the independent auditors but were "passed" on (as immaterial or otherwise).
 - (l) **Management or Internal Control Letters.** As part of general discussions with independent auditors, discuss, if necessary, any "management" or "internal control" letter issued, or proposed to be issued, by the independent auditor to the Company, including a discussion of any "material weakness" or "significant deficiency" in the design or operation of internal control over financial reporting, and any steps taken to resolve the issue.
 - (m) **Internal Audit Function.** Discuss with the independent auditor the responsibilities, budget and staffing of the Company's internal audit function.
- 4.2 Internal Auditor.** Review the budget, qualifications, activities, effectiveness and organizational structure of the internal audit function and the performance, appointment and replacement of the lead internal auditor and review summaries of material audit reports and management's responses. The Committee is responsible for general oversight of the Company's internal audit department,

which will present a summary report of its functions and responsibilities to the Committee at its regularly scheduled meetings. Day-to-day function of the internal audit department will be overseen by the Company's management.

4.3 Financial Reporting.

- (a) Annual Financials.** Review and discuss with management and the independent auditor the Company's annual audited financial statements, (including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations"), prior to the public release of such information. Discuss with the independent auditor the results of the annual audit, the matters required to be communicated by the independent auditor under professional standards and any other matters the Committee deems appropriate. Obtain from the independent auditor assurance that the audit was conducted in accordance with auditing standards generally accepted in the United States and applicable securities law, and included the effectiveness of internal controls over financial reporting. Recommend to the Board whether the annual audited financial statements should be included in the Company's Annual Report on Form 10-K ("Form 10-K").
- (b) Quarterly Financials.** Review and discuss with management and the independent auditor the Company's quarterly financial statements (including the Company's disclosure under "Management's Discussion and Analysis of Financial Condition and Results of Operations"), the results of the independent auditor's reviews of the quarterly financial statements, the matters required to be communicated by the independent auditor under professional standards and other matters that the Committee deems material prior to the public release of such information.
- (c) Accounting Principles.** Review with management and the independent auditor major issues regarding accounting principles and financial statement presentations, including any matters arising from the audit of the Company's financial statements that are deemed to constitute "critical audit matters" as defined by applicable PCAOB auditing standards, any material changes in the selection or application of the principles followed in prior years and prior quarters, any items required to be communicated by the independent auditor in accordance with the requirements of the PCAOB, as well as recent professional and regulatory pronouncements and any newly adopted or proposed changes in accounting principles that would significantly affect the Company or its consolidated financial statements, including management's implementation plan and processes to establish and monitor controls and procedures over adoption and transition of such accounting principles.
- (d) Judgments.** Review reports prepared by management, by internal auditors or by the independent auditor relating to significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including an analysis of the effect of alternative GAAP methods on the Company's financial statements.
- (e) Press Releases.** Review and discuss earnings press releases with management (including the type and presentation of information to be included in earnings press releases, such as the use of "pro forma" or "adjusted" non-GAAP information, as well as financial information and earnings guidance provided to analysts and rating agencies). Such discussions may be done generally and need not occur in advance of each earnings release or each instance in which the Company provides earnings guidance.
- (f) Regulatory and Accounting Developments.** Review 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.
- (g) Legal Matters.** Review periodically with the Company's General Counsel any legal matters that could have a significant impact on the Company's financial statements, the Company's compliance with applicable laws and regulations, and any material inquiries or communications received from regulatory or governmental agencies. The Committee will make inquiries of the Company's outside legal counsel as the situation warrants.

4.4 Risk Assessment and Enterprise Risk Management.

- (a) Discuss guidelines and policies, as they arise, with respect to financial risk exposure, financial statement risk assessment and risk management periodically with management, internal auditor, and independent auditor, and the Company's plans or processes to monitor, control and minimize such risks and exposures. Areas of focus for the Committee shall include, but are not limited to, the Company's policies relating to the Company's investments, cash management and foreign exchange management, major financial risk exposures, the adequacy and effectiveness of the Company's information security policies and practices and the internal controls regarding information security, and the steps taken by management to monitor and mitigate or otherwise control these exposures and to identify future risks.
- (b) Review and evaluate management's identification of all major risks to the business and their relative weight.
- (c) When necessary, review the steps management has taken to address failures, if any, in compliance with established risk management policies and procedures.
- (d) Review the Company's various insurance policies, including directors' and officers' liability insurance;
- (e) Review the significant reports to management prepared by the internal audit department and management's responses;
- (f) Review the Company's disclosure of risks in all filings with the SEC; and
- (g) Review and provide oversight over the Company's data privacy, technology and information security, including cybersecurity and back-up of information systems, policies and procedures and the steps the Company has taken to monitor and control such exposures; and
- (h) Periodically review the Company's key public disclosures related to environmental, social and governance matters and the adequacy and effectiveness of applicable internal reporting and controls related to such disclosures.

4.5 Financial Reporting Processes

- (a) **Internal and External Controls.** In consultation with the independent auditor, the internal auditors and the Company's financial and accounting personnel, review the integrity, adequacy and effectiveness of the Company's control environment, and the adequacy and effectiveness of the Company's accounting and financial controls, both internal and external, and elicit any recommendations for the improvement of such internal control procedures or particular areas where new or more detailed controls or procedures are desirable. The Committee will review any significant reports prepared by the Company's internal auditors, as well as management's response.
- (b) **Consider Changes.** Review major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies. Review disclosures made to the Committee by the Company's Chief Executive Officer and Chief Financial Officer during their certification process for the Form 10-K and Form 10-Q about any significant deficiencies or material weaknesses in the design or operation of internal controls and any fraud involving management or other employees who have a significant role in the Company's internal control.
- (c) **Reports from Independent Auditor.** Obtain and review timely reports from the independent auditor regarding:
 - (i) all critical accounting policies and practices to be used by the Company;

- (ii) 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 auditor; and
- (iii) all other material written communications between the independent auditor and management, including any management letter or schedule of unadjusted differences.

4.6 Legal and Regulatory Compliance

- (a) **SEC Report.** Prepare the annual report included in the Company's proxy statement as required by the proxy rules under the 1934 Act and applicable Canadian securities legislation.
- (b) **Reports from Others.** As necessary and appropriate, (i) review reports and/or communications provided to the Committee by the Company's management, auditors, the general counsel, tax advisors or any regulatory agency regarding regulatory compliance, transactions with affiliates, and other legal matters that may have a material effect on the Company's financial statements and the consideration of those matters in preparing the financial statements; and (ii) report to the Board any issues that arise with respect to such review.
- (c) **Code of Conduct; Waivers.** Assist, as necessary, the Nominating and Corporate Governance Committee in monitoring the Company's compliance with a code of conduct or ethics as required by applicable law or exchange listing standards and covering the conduct and ethical behavior of directors, officers and employees, and any waivers from the Code of Ethics for Senior Financial Officers.
- (d) **Complaints.** Establish and oversee the procedures for:
 - (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters; and
 - (ii) the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.
- (e) **Related Party Transactions.** Review and oversee any "related party transactions" in accordance with the Related Person Transaction Policy adopted by the Board.

4.7 Annual Evaluation of Committee; Charter. Annually evaluate the performance of the Committee. Review and reassess the adequacy of this Charter each year and recommend any proposed changes to the Board, as appropriate.

3.8 Review of Swaps. Periodically review and discuss with management the Company's policies and procedures for, and use of, swaps (as such term is defined in Section 1a(47) of the Commodity Exchange Act (the "CEA")) for hedging risks and for other purposes and, in connection with such responsibility, review and approve, at least annually, decisions by the Company and its subsidiaries to enter into swaps that are subject to clearing and exchange trading and execution requirements in reliance on the "end-user exception" under the CEA or regulations of the Commodity Futures Trading Commission promulgated thereunder; provided, however, that such review and approval may occur annually on a general basis and need not occur on a swap-by-swap basis.

5. Reports to Board; Meetings, Minutes.

- 5.1 Recommendations; Reports.** Regularly report to the Board on the Committee's activities, its conclusions with respect to the independent auditor and any issues that arise with respect to the quality or integrity of the Company's financial statements, compliance with legal or regulatory requirements, the performance and independence of the Company's independent auditors or the performance of the internal audit function, and make appropriate recommendations to the Board.
- 5.2 Executive Sessions.** If necessary and appropriate, the Committee shall meet (with such frequency as it determines) with each of the independent auditor, internal auditors (or other personnel responsible

for the Company's internal audit function) and management in separate executive sessions to discuss any matters that the Committee or these groups believe should be discussed privately.

- 5.3 Other Meetings.** Other meetings will be held with such frequency, and at such times, as the Chairperson, or a majority of the Committee determines, but the Committee shall meet at least quarterly. Special meetings of the Committee may be called by the Chairperson and will be called promptly upon the request of any two (2) Committee members. The agenda of each meeting will be circulated to each member prior to the meeting date. Unless the Committee or the Board adopts other procedures, the provisions of the Company's Articles applicable to meetings of Board committees will govern meetings of the Committee.
- 5.4 Minutes.** Minutes of each meeting will be kept with the regular corporate records.
- 5.5 Miscellaneous.** At all meetings of the Committee, the presence of a majority of the members will constitute a quorum for the transaction of the business and the vote of a majority of the members present shall be the act of the Committee. Members of the Committee may participate in a meeting of the Committee by conference telephone or similar communications equipment by means of which all people participating in the meeting can hear each other and participation in such a meeting will constitute presence in person at such a meeting. Any action required or permitted to be taken at any meeting of the Committee may be taken without a meeting, without prior notice and with a vote, if all of its members consent in writing (which may include electronic consent) to the action, and such writing is filed with the records of proceedings of the Committee. Directors not on the Committee may attend meetings at their discretion. At the invitation of the Chairman, members of management and outside consultants shall attend Committee meetings. Notwithstanding the foregoing, the Committee may, as it deems appropriate in order to carry out its responsibilities, exclude from its meetings any persons, including but not limited to, any non-employee director who is not a member of the Committee.
- 6. Subcommittees.** The Committee has the power to appoint and delegate matters to subcommittees, but no subcommittee will have any final decision-making authority on behalf of the Board or the Committee (except as permitted by Section 3.1(e) above).
- 7. Advisors and Counsel; Reliance; Investigations; Cooperation.**

 - 7.1 Retention of Advisors and Counsel.** The Committee has the power, in its sole discretion, to obtain advice and assistance from, and to retain at the Company's expense, such independent or outside legal counsel, accounting or other advisors and experts as it determines necessary or appropriate to carry out its duties, and in connection therewith to receive appropriate funding, determined by it, from the Company.
 - 7.2 Administrative Expenses.** The Committee may determine the level and cost of ordinary administrative expenses necessary or appropriate in carrying out its duties, with such costs to be borne by the Company.
 - 7.3 Reliance Permitted.** The Committee may act in reliance on management, the Company's independent auditor, advisors and experts, as it deems necessary or appropriate.
 - 7.4 Investigations.** The Committee has the power, in its discretion, to conduct any investigation it deems necessary or appropriate to enable it to carry out its duties with such costs to be borne by the Company.
 - 7.5 Participation of Employees.** The Committee shall have unrestricted access to the Company's employees, independent auditor, internal auditors, and internal and outside counsel, and may request any employee of the Company or representative of the Company's outside counsel or independent auditor to attend meetings of the Committee or to meet with any members of the Committee or representative of the Committee's counsel, advisors or experts.

8. **Rules and Procedures.** Except as expressly set forth in this Charter or the Company's Articles or Corporate Governance Guidelines, or as otherwise provided by law or the rules of NYSE, the Committee shall establish its own rules and procedures.

Lions Gate Entertainment Corp.
Audit & Risk Committee
Audit and Non-Audit Services Pre-Approval Policy

I. Statement of Principles

Under the Sarbanes-Oxley Act of 2002, the Audit & Risk Committee of the Board of Directors is responsible for the appointment, compensation and oversight of the work of the independent auditor. As part of this responsibility, the Audit & Risk Committee is required to pre-approve the audit and non-audit services performed by the independent auditor in order to assure that they do not impair the auditor's independence from the Company.

As set forth in this Policy, unless a type of service has received general pre-approval, it will require specific pre-approval by the Audit & Risk Committee if it is to be provided by the independent auditor. The appendices to this Policy describe the Audit, Audit-related, Tax and All Other services that have the general pre-approval of the Audit & Risk Committee. The term of any general pre-approval is twelve (12) months from the date of pre-approval, unless the Audit & Risk Committee considers a different period and states otherwise. The Audit & Risk Committee will annually review and pre-approve the services that may be provided by the independent auditor without obtaining specific pre-approval from the Audit & Risk Committee. The Audit & Risk Committee will revise the list of general pre-approved services from time to time, based on subsequent determinations.

The purpose of this Policy is to set forth the procedures by which the Audit & Risk Committee intends to fulfill its responsibilities. It does not delegate the Audit & Risk Committee's responsibilities to pre-approved services performed by the independent auditor to management.

The independent auditor has reviewed this Policy and believes that implementation of the policy will not adversely affect the auditor's independence.

II. Delegation

The Audit & Risk Committee may delegate pre-approval authority to one or more of its members. The member to whom such authority is delegated must report, for informational purposes only, any pre-approval decisions to the Audit & Risk Committee at its next scheduled meeting.

III. Audit Services

The annual Audit services engagement terms and fees will be subject to the specific pre-approval of the Audit & Risk Committee. The Audit & Risk Committee will approve, if necessary, any changes in terms, conditions and fees resulting from changes in audit scope, Company structure or other items.

In addition to the annual Audit services engagement approved by the Audit & Risk Committee, the Audit & Risk Committee may grant general pre-approval of other Audit services, which are those services that only the independent auditor reasonably can provide. The Audit & Risk Committee has pre-approved the Audit services in **Appendix A**. All other Audit services not listed in **Appendix A** must be specifically pre-approved by the Audit & Risk Committee.

IV. Audit-related Services

Audit-related services are assurance and related services that are reasonably related to the performance of the audit or review of the Company's financial statements or that are traditionally performed by the independent auditor. The Audit & Risk Committee believes that the provision of Audit-related services does not impair the independence of the auditor, and has pre-approved Audit-related services in **Appendix A**. All other Audit-related services not listed in **Appendix A** must be specifically pre-approved by the Audit & Risk Committee.

V. Tax Services

The Audit & Risk Committee believes that the independent auditor can provide Tax services to the Company such as tax compliance, tax planning and tax advice without impairing the auditor's independence. However, the Audit & Risk Committee will not permit the retention of the independent auditor in connection with a transaction initially recommended by the independent auditor, the purpose of which may be tax avoidance and the tax treatment of which may not be supported in the Internal Revenue Code and related regulations. The Audit & Risk Committee has pre-approved the Tax services in **Appendix A**, and understands that the fees for such services will be based on time and materials incurred. All Tax services which do not include the services listed in **Appendix A** must be specifically pre-approved by the Audit & Risk Committee.

VI. All Other Services

All Other permissible services not listed in **Appendix A** must be specifically pre-approved by the Audit & Risk Committee.

A list of the SEC's prohibited non-audit services is included in **Appendix A**. The SEC's rules and relevant guidance should be consulted to determine the precise definitions of these services and the applicability of exceptions to certain of the prohibitions.

VII. Procedures

Requests or applications to provide services that require specific approval by the Audit & Risk Committee will be submitted to the Audit & Risk Committee by the independent auditor in writing (via email is permissible) and shall describe the services and include a statement as to whether, in their view, the request or application is consistent with the SEC's rules on auditor independence.

Pre-approved Audit Services

- Integrated audit of the consolidated financial statements, including the audit of internal control over financial reporting and quarterly reviews of the condensed consolidated financial statements .
- Statutory audits of the Company’s consolidated subsidiaries and investees (including any newly acquired entities during the year) for such entities requiring an audit. Includes statutory audits for international subsidiaries where local statutes require an audit and other foreign and domestic entities when the entity requires a separate audit. This service category also includes any duties or responsibilities that the laws or regulations of certain countries may require the statutory auditor to perform. This service category also includes any audit of carve-out financial statements associated with a divestiture in the form of a sale or a spin-off of all or a portion of a business or other transaction requiring carve-out financial statements.
- Services associated with SEC registration statements, foreign regulatory filings, periodic reports and other documents filed with the SEC (or foreign regulatory agencies) or other documents issued in connection with securities offerings (e.g., comfort letters, consents), or other corporate filing requirements, and review of draft responses to regulatory comment letters or other correspondence.
- Consultations related to the accounting and disclosure treatment of transactions or events relating to the period under audit or review.

Pre-approved Audit-Related Services

- Due diligence services pertaining to potential business acquisitions and dispositions (such as “sell side diligence”) including tax due diligence but not tax services related to structuring. For tax due diligence, see transaction tax advisory services. Financial due diligence includes structural and related party diligence; quality of earnings, balance sheet, and financial information assessments. Services can also include compliance diligence including assessments of Foreign Corrupt Practices Act (FCPA) and Anti-Bribery, Anti-Corruption (ABAC) or other local sanctions (compliance services would cease if litigation or pending litigation begins).
- Examination, review, agreed-upon procedures or other assurance reports related to security, availability, processing integrity, confidentiality, privacy or other subject matters, including controls relevant to financial reporting of the Company and/or its customers (e.g., SOC 1, SOC 2, SOC 3, ISAE 3402 reports).
- Consultations related to the potential impact of transactions or general events, including the adoption of new accounting standards, that affect future audit periods.
- Attest services not required by statute or regulation and reasonably related to the performance of the audit or review of the Company’s financial statements (such as “agreed-upon procedures” reports and other similar reports).
- Annual subscriptions or licensing of online content, such as accounting, tax or regulatory reference tools; purchases of or subscriptions to online training materials; occasional purchases of thought leadership, books, surveys or other publications.
- Preparation activities including drafting of the financial statements or notes thereto or accumulating information used in the financials for immaterial downstream affiliates considered permissible under the SEC rules (i.e., entity financials do not form the basis of the SEC financials). With respect to both material and immaterial downstream affiliates that do not form the basis of the SEC financials, such services could also involve typing and word processing activities, as well as other administrative activities including copying, printing, binding or otherwise producing the financial statements.
- Environmental Social Governance report review and attestation services related to select metrics for alignment with respective suitable and available criteria, as defined by the American Institute of Certified Public Accountants, including Select Carbon Footprint Metrics.

Pre-approved Tax Services

- Tax compliance services related to return preparation and/or review for the Company and applicable subsidiaries (including any acquired entities during the year) for both US and non-US jurisdictions. Activities may include planning, gathering data, preparation (including calculation and analysis of book-to-tax adjustments and completion of related forms), review and delivery of federal/national income tax returns, the reporting of

foreign operations, associated requests and related computations to extend the due date of such returns; preparation of quarterly estimated payments and related computations and other computations related to return preparation; preparation of state/local/provincial income/franchise tax returns, associated requests and related computations to extend the due date of such returns, preparation of quarterly estimated income tax payments and related computations and other computations related to such return preparation. In addition, services may include preparation of tax summary and reconciliation of book-to-tax adjustments and key positions, status reporting and return-related data analytic reports. These services may also include assisting the Company with complying with tax-related information reporting that is required by various US and non-US taxing authorities as well as responses to routine inquiries from tax authorities concerning tax return matters.

- Routine on-call tax services includes advice or services, as requested by the Company, when such advice or services are not covered by a separate Statement of Work and do not involve significant tax planning or projects. Responding to general tax questions and assignments that may include assistance with tax matters by answering one-off questions, drafting memoranda describing how specific tax rules work, discussing current or proposed tax rules, assisting with general transactional issues, and assisting the Company in connection with its dealings with tax authorities. The projects may also include certain on-call tax compliance activities, such as the preparation of estimated tax computations and related vouchers, preparation of extensions, and the one-off preparation of tax filing obligations.
- Assistance with tax audits related to representation and dispute resolution services to assist the Company undergoing an examination(s) by US federal, US state, local or foreign tax authorities. Services include transaction reviews to help the Company understand the level of tax technical risk associated with transactions, and assistance in settlement of tax authority audits and reviews to assess additional tax charges and associated interest and penalties. The services may include assistance with pre-filing agreements, voluntary compliance, or disclosure initiatives. These services do not include representation before a tax court or behind-the-scenes assistance to counsel in those matters.
- Domestic tax advisory services related to advice and projects surrounding current tax rules and proposed tax legislation, tax structuring or internal reorganization, domestic tax planning (including revenue and expense recognition, capitalization and cost recovery, cost segregation, inventory, transaction cost analysis, research credit, meals and entertainment, and analyzing methods of accounting for income tax purposes), state and local income and franchise tax planning, and services related to joint ventures, partnerships, hybrid entities, and other pass-through entities. Services may include providing tax opinions or technical memoranda or assisting in obtaining a private letter ruling from tax authorities.
- State and/or local tax advisory services related to advice and projects surrounding current tax rules and proposed tax legislation, tax structuring or internal reorganization, or state and/or local income/franchise tax issues, which may involve the tax laws of one or more state and/or local tax jurisdictions, or the application of such laws to particular facts and circumstances which are specific to state and/or local income/franchise taxation. Services may include identifying specific approaches to address structure, transactions and processes in connection with the Company's efforts to structure inter- and intra-state transactions tax efficiently and to report tax liabilities appropriately. Services may also include assistance with analyzing state and/or local income/franchise tax nexus, filing requirements and return composition, apportionment, and/or providing tax opinions or technical memoranda or assisting in obtaining a private letter ruling from tax authorities.
- Indirect tax advisory and compliance services relate to sales and use taxes, property taxes, employment taxes, value-added taxes (VAT), goods and services taxes (GST), excise taxes, energy and environmental/social/governance taxes, customs and duties, and other similar taxes. These services may include assistance with identifying and securing governmental and non-governmental tax and non-tax economic incentives, credits and certifications (e.g., LEED) for business expansion, renovation, hiring, job retention, sustainability and other business activities. The scope of such services may include identifying and recommending specific approaches to address structure, transactions and processes in connection with the Company's efforts to structure transactions tax-efficiently and to report tax liabilities appropriately.
- International tax advisory services related to international tax policy and tax legislation, post-merger integration, pre-acquisition planning, pre-divestiture planning, legal entity rationalization and/or internal reorganization; transfer pricing documentation, compliance, controversy, supply chain planning and operating model effectiveness; international compliance, modeling and quantitative services; cross border treasury, capital and financing. Services may include international income tax, capital gains tax, gross receipts tax, withholding tax, excess profits tax, digital tax, stamp tax, franchise tax, tax credits and other indirect tax or industry specific tax issues, which may involve: (1) the current or proposed tax laws of the United States or one or more non-U.S. countries, (2) the application of a treaty for the avoidance of double taxation or multi-

jurisdictional tax rules, or (3) the application of local country tax rules to particular facts and circumstances which are specific to international taxation.

- Tax compliance and advisory services related to information reporting and withholding, including information reporting to tax and related governmental authorities, tax services related to withholding with respect to payments made to domestic and foreign persons, as well as compliance and advisory services related to ownership or control of foreign bank accounts. These services may include compliance or advisory services related to local country tax withholding and information reporting rules and regulations, Foreign Account Tax Compliance Act (FATCA), the Common Reporting Standard (CRS), and foreign bank account reporting. Services may include determination of legal entity classifications and the associated requirements under FATCA and CRS, preparing and validating tax documentation (e.g., Forms W-8, W-9 and 8233), determining tax withholding and reporting requirements for payments made and received, and providing support in reporting to tax authorities (e.g., Form 1099 and 1042-S, FATCA and CRS reporting). Services may also include tax advisory and tax compliance services related to the European Union Mandatory Disclosure Regime directive's (MDR) reporting obligations.
- Transfer pricing documentation and advisory services, include assisting the Company in planning its transfer pricing approach and meeting its associated documentation requirements. Services may include assistance with transfer pricing controversy planning and resolution during the examination and appeals process, as well as advising in Advance Pricing Agreement and Competent Authority proceedings with local and foreign taxing authorities. These services may include transfer pricing-related valuation activities for tax compliance or tax planning purposes.
- Compensation and benefit services include tax compliance, advice, and related services regarding compensation design. Services may include advising on employee communications, review of tax aspects of compensation plans, assessments of employee benefit plans for compliance with plan documents and associated rules, and dealing with tax authorities to remediate employee plans under voluntary compliance initiatives. Services may also include advice related to the costs of administering human capital programs within organizations and analysis of the tax effects of compensation paid or payable as a result of corporate transactions and transformations. Transaction tax advisory services related to (1) buy-side tax advisory services, including tax advice on historic tax positions/exposures of the target entity or entities and the acquisition structure (e.g., stock versus asset deal), and tax advice regarding post-merger integration of an acquired business and (2) sell-side readiness services, including assistance with analysis of the Company's tax position, undertaken for the seller in advance of a due diligence evaluation by a potential acquirer. Related services may include (3) tax advice on transaction structures (e.g., full enterprise sales, carve out transactions, spins); (4) tax advisory services in connection with debt and equity financing or refinancing and bankruptcy/insolvency, including tax advice related to the extraction of cash from private equity investments through debt or equity exchanges, buy-backs of debt or equity, the raising of additional debt or equity financing (including through IPOs), or other refinancing; and (5) tax structuring advice with respect to internal reorganizations and legal entity rationalization. Services may include pre-IPO or registration statement tax due diligence services to assess and analyze the potential tax risks and opportunities inherent in an unlisted company considering an initial public offering or a listed company wishing to pursue certain other transactions. Services may include tax analysis of transaction-related documents, preparation of flow of funds schedules, transaction plans supporting tax structuring advice, tax attribute planning and analysis and related computations (e.g., analysis of tax basis, earnings and profits, Section 382, unified loss rule), transaction cost analysis, cash tax modeling, and tax advice regarding settlement of intercompany debt. Services may include providing tax opinions or technical memoranda or assisting in obtaining a private letter ruling from tax authorities.
- Expatriate/global mobility services include tax return preparation services for international assignees of the Company (excluding persons in a "financial reporting oversight role"), assistance with income tax and social security payroll reporting and filing obligations, tax planning and compensation aggregation and advisory services, including consultation regarding benefit plans and social security matters, and expatriate-program-related services such as tax equalization statements, exit and entry orientation meetings and global mobility program support. Services may include review and advice regarding short-term business traveler tax implications, and international social security tax requirements. Global immigration services, where permissible, assist organizations and assignees with immigration compliance and coordination associated with visa, work permit, residence status and related applications/ petitions, in addition to immigration advisory services.
- Tax legislative monitoring and advisory services include providing the Company updates and guidance, including tracking and monitoring of tax legislation; providing information or advice regarding tax technical analysis; advice on the legislative or regulatory environment; intelligence gathering on status of tax legislation; and

issuing legislative alerts. Services do not include any lobbying, advocacy, or assisting the Company in its lobbying efforts.

- Advisory services related to the strategic and operational challenges facing the corporate tax function across all areas of the tax life cycle and various types of taxes including corporate income tax, indirect tax, and other tax types. This includes advise on the areas of (1) operations, risk management and organization, (2) process and controls improvement, and (3) data and technology effectiveness. Specific services may include providing advice in the areas of tax function reviews, tax data enablement of source systems, and related change management services.

Prohibited Non-Audit Services

- Bookkeeping or other services related to the accounting records or financial statements.
- Financial information systems design and implementation.
- Appraisal or valuation services (other than tax only valuations), fairness opinions or contribution-in-kind reports.
- Actuarial services.
- Internal audit outsourcing.
- Management functions.
- Human Resource functions.
- Broker or dealer, investment adviser or investment banking services.
- Legal services.
- Expert services unrelated to the audit.