



## **ROLLINS, INC. CHARTER OF THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS**

### **I. COMMITTEE PURPOSE**

This Charter sets forth the purpose and responsibilities of the Audit Committee (the “**Committee**”) of the Board of Directors (the “**Board**”) of Rollins, Inc. (the “**Company**”). The Committee is a standing committee of the Board and is responsible for assisting the Board in fulfilling its oversight responsibilities. The Committee’s primary purpose is to monitor the integrity of the Company’s financial reporting process, including, by overseeing the financial reports and other financial information provided by the Company to any governmental or regulatory body, the public or other users thereof, the Company’s systems of internal accounting and financial controls, the performance of the Company’s internal audit function, the qualifications, performance and independence of the Company’s independent registered public accounting firm, the Company’s compliance with its ethics policies and legal and regulatory requirements, and the annual independent integrated audits of the Company’s financial statements.

In discharging its oversight role, the Committee is empowered to investigate any matter brought to its attention with full access to all books, records, facilities and personnel of the Company. The Committee is authorized to retain outside counsel, auditors or other experts and professionals for this purpose. The Board and the Committee are in place to represent the Company’s shareholders; accordingly, the Company’s independent registered public accounting firm is ultimately accountable to the Board and the Committee.

The Company shall provide appropriate funding, as determined by the Committee, for payment of compensation to any registered public accounting firm engaged for the purpose of rendering or issuing an audit report or related work or performing other audit, review or attest services for the Company and to any advisors employed by the Company as well as ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

### **II. COMMITTEE COMPOSITION AND MEMBERSHIP**

#### **A. Independence**

The Committee shall be comprised of not less than three (3) members of the Board. Each member of the Committee shall be independent of management and the Company in accordance with the requirements of Rule 10A-3 of the Securities Exchange Act of 1934, the rules of the New York Stock Exchange (the “**NYSE**”), and the Company’s Independence Guidelines.

#### **B. Financial Literacy and Audit Committee Financial Expert**

Each member of the Committee must be financially literate or must become financially literate within a reasonable period of time after appointment to the Committee. At least one member of the Committee must have accounting or related financial management expertise, as determined by the Board. At least one member of the Committee must be an “audit committee financial expert” as defined

in Item 407(d)(5)(ii) of Regulation S-K. A person who satisfies this definition of audit committee financial expert will also be presumed to have accounting or related financial management expertise.

### **C. Other Audit Committee Service**

No member of the Committee may serve simultaneously on the audit committee of more than three other public companies without approval of the Board, such approval to be made upon the determination that simultaneous service will not impair such member's ability to serve on the Company's Audit Committee.

## **III. KEY RESPONSIBILITIES**

The Committee's primary responsibility is to oversee the Company's financial reporting process on behalf of the Board and report results of its activities to the Board on a regular basis. 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 integrated audits or to determine that the Company's financial statements are complete and accurate and are in accordance with generally accepted accounting principles. Management is responsible for the preparation, presentation, and integrity of the Company's financial statements and for the appropriateness of the accounting principles and reporting policies that are used by the Company as well as the Company's internal controls. The Company's independent registered public accounting firm is responsible for performing integrated audits of the Company's financial statements in accordance with the standards of the of the Public Company Accounting Oversight Board ("PCAOB") (United States) and for issuing reports thereon.

The Committee, in carrying out its responsibilities, believes its policies and procedures should remain flexible, in order to best react to changing conditions and circumstances. The Committee should take appropriate actions to set the overall corporate "tone" for quality financial reporting, sound business risk practices, and ethical behavior. The following shall be the principal duties and responsibilities of the Committee. These functions are set forth as a guide with the understanding that the Committee may diverge from this guide as appropriate under the circumstances.

The Committee shall be directly responsible for the following:

### **A. OVERSIGHT OF THE INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

- (1) Appointment and termination (subject, if applicable, to shareholder ratification), compensation, and oversight of the work of the Company's independent registered public accounting firm, including resolution of disagreements between management and the firm regarding financial reporting.
- (2) Review of the annual audit plan presentation of the independent registered public accounting firm.
- (3) Pre-approval of all audit and non-audit services provided by the Company's independent registered public accounting firm and the delegation of such pre-approval as the Committee deems necessary, provided however, that the Company shall not engage the firm to perform the specific non-audit services proscribed by law or regulation. The decisions of any Committee member to whom pre-approval authority is delegated must be presented to the full Committee at its next scheduled meeting.
- (4) Annual review of report(s) by the Company's independent registered public accounting firm 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 firm, or by any inquiry or investigation by governmental or professional authorities, 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.
  - All relationships between the Company's independent registered public accounting firm and the Company (to assess the firm's independence).
- (5) Establishment of clear hiring policies for employees or former employees of the Company's independent registered public accounting firm that meet the SEC regulations and the New York Stock Exchange listing standards.
  - (6) Discuss with the independent registered public accounting firm all matters required to be discussed under the standards of the PCAOB or under SEC or other regulations.

## **B. OVERSIGHT OF EXTERNAL FINANCIAL REPORTING**

- (1) Receipt and review of regular reports from the Company's independent registered public accounting firm on the critical accounting policies and practices of the Company, and all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management.
- (2) Review and discussion of earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies.
- (3) Review with management and the Company's independent registered public accounting firm the interim financial statements and disclosures including Management's Discussion and Analysis of Financial Condition and Results of Operations prior to the filing of the Company's Quarterly Report on Form 10-Q.
- (4) Discussion of the results of the quarterly review and any other matters required to be communicated to the committee by the Company's independent registered public accounting firm under generally accepted auditing standards or PCAOB or other requirements.
- (5) Review with management and the Company's independent registered public accounting firm the annual financial statements and disclosures including Management's Discussion and Analysis of Financial Condition and Results of Operations, including their judgment about the quality, not just the acceptability, of accounting principles, the reasonableness of significant judgments, and the clarity of the disclosures in the financial statements, prior to the filing of the Company's Annual Report on Form 10-K.
- (6) Discussion of the results of the annual audit, including critical audit matters, and any other matters required to be communicated to the Committee by the Company's independent registered public accounting firm under PCAOB or other applicable standards.
- (7) Recommendation to the Board as to whether the annual audited financial statements shall be included in the Company's Annual Report on Form 10-K (or the annual report to shareholders if distributed prior to the filing of Form 10-K).
- (8) Receive and review any disclosure from the Company's CEO and CFO made in connection with the certification of the Company's quarterly and annual reports filed with the SEC of: a) significant deficiencies and material weaknesses in the design or operation of internal control

over financial reporting which are reasonably likely to adversely affect the company's ability to record, process, summarize, and report financial data; and b) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls.

- (9) Review analyses prepared by management and the independent auditor setting forth significant financial reporting 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.

#### **C. OVERSIGHT OF INTERNAL AUDIT AND INTERNAL CONTROLS**

- (1) Discussion with the internal auditors of the overall scope and plans for their audits, including the adequacy of staffing and the qualifications of its personnel.
- (2) Discussion with management, the internal auditors, and the Company's independent registered public accounting firm of the adequacy and effectiveness of the accounting and financial controls, including fraud risk assessment and monitoring, and the Foreign Corrupt Practices Act compliance program.
- (3) Separate and periodic meetings with management, the Company's internal auditors and the Company's independent registered public accounting firm to discuss issues and concerns warranting Committee attention.
- (4) Provide sufficient opportunities for the internal auditors and the Company's independent registered public accounting firm to meet privately with the members of the Committee.
- (5) Review of any audit problems or difficulties and management's response with the Company's independent registered public accounting firm.
- (6) Review of management's assertion on its assessment of the effectiveness of internal controls as of the end of the most recent fiscal year and the Company's independent registered public accounting firm's report on management's assertion, and any related significant findings or recommendations and management's responses thereto.
- (7) Periodically review and discuss guidelines, policies and practices governing the processes by which risk assessment and risk management are undertaken on an enterprise-wide basis.
- (8) Review major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles; major issues as to the adequacy of the Company's internal controls; and any special audit steps adopted in light of material control deficiencies.

#### **D. OVERSIGHT OF RISK MANAGEMENT, ETHICS AND LEGAL COMPLIANCE**

- (1) Oversight of the Company's enterprise risk assessment and risk management processes, including reviewing reports and updates received by management on an annual and as-needed basis.
- (2) Establishment and oversight of procedures for 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 of concerns regarding questionable accounting or auditing matters.

- (3) Review the results of the Company's code of business conduct and ethics/conflict of interest questionnaire.
- (4) Oversight of the Company's cybersecurity and privacy risk management, including reviewing reports and updates received by management on a quarterly and as-needed basis, and related disclosure procedure.
- (5) Review legal, compliance, regulatory and litigation matters that could have a significant impact on the Company's financial statements or disclosures.
- (6) Review and discuss with management, the Company's disclosures and internal control procedures associated with the Company's sustainability and ESG reporting.

#### **E. COMMITTEE PERFORMANCE, CHARTER AND REPORTING**

- (1) Performance of an evaluation of its performance at least annually to determine whether it is functioning effectively.
- (2) Annual review, recommendation of changes, if any, and approval of the Committee Charter.
- (3) Preparation of its report to be included in the Company's annual proxy statement, as required by SEC regulations.

#### **IV. COMMITTEE GOVERNANCE**

The Committee shall meet as often as it determines necessary or appropriate, but in no event shall the Committee meet less than four (4) times each year. The Committee Chair may call Committee meetings and, in consultation with other Committee members, shall determine the frequency and length of Committee meetings and shall set agendas for such meetings consistent with this Charter. In the absence of a Committee Chair, a majority of the members of the Committee may call a meeting of the Committee. The Committee shall maintain minutes of each Committee meeting to be prepared by a person designated by the Chair as the secretary of such meeting and shall be submitted to the Committee for approval. All minutes shall be filed with the records of the Company.

*Last Reviewed 12/10/2025*