AMC ENTERTAINMENT HOLDINGS, INC.

Audit Committee Charter

Adopted on December 17, 2013

Revised as of November 2, 2023

I. GENERAL

<u>Purposes</u>. The Audit Committee (the "Committee") of AMC Entertainment Holdings, Inc. (the "Company"), in order to assist the Company's Board of Directors (the "Board") in fulfilling its responsibilities, shall oversee:

- the preparation and integrity of Company's financial statements and the integrity of management's financial reporting to governmental or regulatory bodies, shareholders, other users of Company's financial reports and to the public;
- the Company's systems of internal control over financial reporting, disclosure controls and procedures, and internal audit functions;
- the qualifications, engagement, compensation, independence and performance of the registered public accounting firm that shall audit the annual financial statements of the Company (the "independent auditor") and any other registered public accounting firm engaged to prepare or issue an audit report or to perform other audit, review or attest services for the Company, their conduct of the annual audit of the Company's financial statements and any other audit, review or attestation engagement, and their engagement to provide any other services;
- the performance of the Company's internal audit function and independent auditor;
- the Company's compliance with legal and regulatory requirements;
- the application of the Company's related person transaction policy as established by the Board; and
- the application of the Company's codes of business conduct and ethics as established by management and the Board.

In connection with the foregoing, the Committee shall engage in such activities as are necessary or appropriate in order for it to render the annual report of the Committee required to be included in the Company's annual report to the Securities and Exchange Commission ("SEC").

All references in this Committee charter (this "Charter") to the Company are intended to refer also to any subsidiary of the Company and any "variable interest entity" whose results of operations are consolidated with those of the Company, except where the context otherwise requires.

<u>Access to Information; Delegated Authority; Resources</u>. In discharging its role, the Committee is empowered to inquire into any matter it considers appropriate to carry out its responsibilities, with access to all books, records, facilities and personnel of the Company and, subject to the direction of the Board, the Committee is authorized and delegated the authority to act on behalf of

the Board with respect to any matter necessary or appropriate to the accomplishment of its purposes. In addition to retaining on behalf of the Company the Company's independent auditor and any other accounting firm the retention of which to prepare or issue any other audit report or to perform any other audit, review or attest services the Committee determines is necessary or appropriate in connection with the conduct of the Company's business and affairs, the Committee has the authority to conduct investigations into any matters within its scope of responsibility and obtain advice and assistance by engaging legal counsel and accounting and other advisors and consultants to assist it in carrying out its activities. The Committee shall set the compensation, and oversee the work, of the independent auditor and any other auditor and any legal counsel, accounting or other advisor or consultant retained by the Committee. The Committee's activities, including compensation of the Company's independent auditor and any other auditor and any legal counsel, accounting or other advisor or consultant retained by the Committee.

II. COMMITTEE MEMBERSHIP

<u>Composition and Independence</u>. The Committee shall consist of three or more members of the Board. Each member of the Committee must meet the applicable "independence" requirements of the New York Stock Exchange ("NYSE") and applicable SEC rules, including Rule 10A-3 promulgated under the Securities Exchange Act of 1934, as amended ("Exchange Act"), as such requirements and rules shall be in effect from time to time.

Financial Literacy. Each member of the Committee must be financially literate, as determined by the Board. 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 (17 CFR § 229.407(d)(5)(ii)). A person who satisfies this definition of audit committee financial expert will also be presumed to have accounting or related financial management expertise.

<u>Service on Multiple Audit Committees</u>. No member of the Committee may serve on the audit committee of more than two other public companies unless the Board has determined that such simultaneous service would not impair the ability of such member to effectively serve on the Committee.

<u>**Tenure</u>**. The members of the Committee shall be appointed by the Board based on recommendations from the Nominating and Corporate Governance Committee of the Board. Except as otherwise directed by the Board, a director selected as a Committee member shall continue to be a member for as long as he or she remains a director or until his or her earlier resignation from the Committee or death. Any member may be removed from the Committee by the Board, with or without cause, at any time.</u>

<u>**Committee Chair**</u>. The chair of the Committee (the "Chair") shall be appointed from among the Committee members by, and serve at the pleasure of, the Board, shall preside at meetings of the Committee and shall have authority to convene meetings, set agendas for meetings, and determine the Committee's information needs, except as otherwise provided by action of the Committee. In the absence of the Chair at a duly convened meeting, the Committee shall select a temporary substitute from among its members to serve as chair of the meeting.

III. MEETINGS

The Committee shall meet on a regularly-scheduled basis at least quarterly and additionally as circumstances dictate. In addition to meeting with senior financial management, at least annually, the Committee shall meet, separately, with senior financial management (without the independent auditor present), with a member of the internal audit function (without any other member of management present) and with the independent auditor (without any member of management present), so as to enhance the opportunity for the identification and discussion of all issues warranting Committee attention. The Committee shall otherwise establish its own schedule of meetings and shall invite representatives of the independent auditor, members of the internal audit function, and members of management to its meetings as it deems appropriate to assist in carrying out its duties and responsibilities. The Committee may also act by unanimous written consent of its members.

Notice of meetings shall be given to all Committee members, or may be waived, in the same manner as required for meetings of the Board. Meetings of the Committee may be held by means of conference telephone or other communications equipment by means of which all persons participating in the meeting can hear each other. A majority of the members of the Committee shall constitute a quorum for a meeting and the affirmative vote of a majority of members present at a meeting at which a quorum is present shall constitute the action of the Committee. The Committee may form, and delegate any of its responsibilities, along with the authority to take action in relation to such responsibilities, to a subcommittee, so long as such subcommittee is solely comprised of one or more members of the Committee. The Committee. The Committee.

IV. RESPONSIBILITIES

General. The Committee's role is to oversee the financial reporting and disclosure process. To fulfill this obligation, the Committee relies on: the Company's management for the preparation and accuracy of the Company's financial statements; both management and the Company's internal audit department for establishing effective internal controls and procedures to ensure the Company's compliance with accounting standards, financial reporting procedures and applicable laws and regulations; and the Company's financial statements for an unbiased, diligent audit or review, as applicable, of the Company's financial statements and the effectiveness of the Company's internal audit staff, and the independent auditor have more time, knowledge and detailed information about the Company than do Committee members. Consequently, in carrying out its oversight responsibilities, the Committee is not providing any expert or special assurance as to the Company's financial statements or any certification as to the work of any auditor. The members of the Committee are not employees of the Company and are not responsible for conducting the audit or performing other accounting procedures.

Duties and Responsibilities. The following duties, responsibilities and functions are set forth as a guide to fulfilling the Committee's purpose and role within the Company, with the understanding that the Committee may undertake other and different activities, and that the Committee's activities may diverge from those described below, as appropriate under the circumstances. In such manner as the Committee determines is appropriate to fulfill its purposes, the Committee shall:

(A) Oversee the Engagement of the Independent Auditor

- 1. appoint (subject to such approval of the shareholders as may be provided by the Board), evaluate, compensate, oversee the work of, and if appropriate terminate the appointment of the independent auditor, who shall report directly to the Committee;
- 2. review the annual report of the independent auditor delineating all relationships between the independent auditor and the Company required by applicable auditor professional regulatory standards, and discuss with the independent auditor any relationships or services that may impact the objectivity and independence of the independent auditor; take appropriate action to satisfy itself of the independent auditor's independence; establish policies and procedures for the Committee's pre-approval of permitted services by the Company's independent auditors (or other registered public accounting firms) on an on-going basis; pre- approve any audit-related and permitted non-audit services (including the fees and material terms thereof) to be provided by the independent auditor; and set clear hiring policies, consistent with governing laws and regulations, for employees or former employees of the independent auditor;
- 3. obtain and review, at least annually, a report by the Company's independent auditors that describes (i) the accounting firm's internal quality control procedures and (ii) any issues raised by the most recent internal quality control review, peer review, or Public Company Accounting Oversight Board ("PCAOB") review or inspection of the firm or by any other inquiry or investigation by governmental or professional authorities in the past five years regarding one or more audits carried out by the firm and any steps taken to deal with any such issues, and to discuss with the independent auditors this report;
- 4. evaluate, at least annually, the qualifications, performance, and independence of the Company's independent auditors, including an evaluation of the lead audit partner; to assure the regular rotation of the lead audit partner at the Company's independent auditors and consider regular rotation of the accounting firm serving as the Company's independent auditors; and to present the conclusions of its evaluation with respect to the independent auditor to the Board;
- 5. be advised of potential hiring of employees or former employees of the independent auditors, including the prohibition against hiring any current or former member of the engagement team of the independent auditors into a financial reporting oversight role who provided more than ten hours of audit, review, or attestation services to the Company during the one-year period preceding the filing of the Company's most recent Annual Report on Form 10-K or whose hiring would otherwise impair the independent auditors' independence;
- 6. review and approve the terms of the engagement of the independent auditor and the scope and expected timing of the annual audit;

(B) Oversee Attest Engagements of Other Registered Public Accounting Firms

1. appoint, evaluate, compensate, oversee the work of, and if appropriate terminate the appointment of any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services (such oversight to include the resolution of any disagreements between management and the auditor regarding financial reporting), each of which firms shall report to the Committee, and, if such firm is required to be independent of the Company in accordance with SEC rules, review the annual report delineating all relationships between the independent auditor and the Company required by applicable auditor professional regulatory standards, and discuss with such firm any relationships or services that may impact the objectivity and independence of the firm and take appropriate action to satisfy itself of such firm's independence and approve any audit- related and permitted non-audit services (including the fees and material terms thereof) to be provided by any registered public accounting firm so engaged;

(C) Oversee Internal Audit, Internal Controls and Risk Management

- 1. review and discuss with executive management, and recommend to the Board, the appointment or dismissal of the Vice President of Internal Audit and consult with executive management and the Compensation Committee of the Board (the "Compensation Committee") about his or her performance evaluation and compensation and the application of the Company's compensation policies to other internal audit personnel; review and advise the Chief Executive Officer and the Board with respect to the appointment, dismissal and replacement of the Chief Financial Officer and Chief Accounting Officer and consult with the Chief Executive Officer and the Compensation Committee about the performance evaluation and compensation of each;
- 2. receive reports periodically from the Vice President of Internal Audit regarding the activities of the internal audit function, including the annual internal audit workplan, discuss with the independent auditor the purpose, authority, responsibilities, budget and staffing of the Company's internal audit function and review periodically the performance of the internal audit function;
- 3. establish and oversee the effectiveness of procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting, financial reporting or auditing matters and review and, as necessary, investigate any reports provided by SEC counsel to the Company regarding evidence of un-remedied material violations of U.S. federal or state securities or any similar other law or a material breach of fiduciary duties by directors, officers, employees or agents of the Company arising under such laws;
- 4. oversee management's design and maintenance of the Company's internal control over financial reporting and disclosure controls and procedures, including reviewing and discussing with management and the independent auditor the certification and reports of management and the independent auditor required in the

Company's periodic SEC reports concerning the Company's internal control over financial reporting and disclosure controls and procedures, the adequacy of such controls, the independent auditors' report on the effectiveness of the Company's internal controls, any special audit steps adopted in light of any material control deficiencies, any fraud involving management or other employees, and any remedial steps being undertaken to address any material weaknesses or significant deficiencies in internal control over financial reporting;

- 5. annually, review and recommend changes to the Internal Audit Charter;
- 6. (i) review the Company's annual disclosures concerning the role of the Board in the risk oversight of the Company, such as how the Board administers its oversight function and (ii) review and discuss with the Company's independent auditors any other matters required to be discussed by applicable requirements of the PCAOB and the SEC;
- 7. review and discuss with management and the independent auditor the Company's risk assessment and management policies and procedures, including (i) the Company's major financial risk exposures and the steps management has taken to monitor and mitigate such exposures, (ii) any significant non-financial risk exposures and (iii) the adequacy of the Company's overall control environment and controls in selected areas representing significant financial and business risks. The Committee shall have oversight responsibility for the process the Company uses in performing its annual enterprise risk management analysis (while the Board shall have oversight responsibility for the content of the analysis and management shall have responsibility for the execution of the process and the development of its content), and the Committee shall also have oversight responsibility for the Company's financial reporting/Sarbanes-Oxley compliance, information systems, privacy and data security risk exposure and taxes. The Committee may exercise its oversight responsibility for cybersecurity through an ad hoc committee of the Board created to address those risks:

(D) Oversee Financial Reporting and Auditing

- 1. review and discuss with the Company's independent auditors (i) the auditors' responsibilities under generally accepted auditing standards and the responsibilities of management in the audit process, (ii) the overall audit strategy, (iii) the scope and timing of the annual audit, (iv) any significant risks identified during the auditors' risk assessment procedures and (v) when completed, the results, including significant findings, of the annual audit;
- 2. review and discuss with management and the independent auditor: (i) the critical accounting policies and practices used by the Company, the accounting treatment to be applied in respect of significant new transactions or other significant events not in the ordinary course of the Company's business and any significant changes in management's selection or application of accounting principles; (ii) alternative accounting treatments within generally accepted accounting principles ("GAAP") for material items that have been discussed by the independent auditor with management, including the ramifications of the use of such treatments and the

treatment preferred by the independent auditor, and other material written communications between the independent auditor and management such as a schedule of unadjusted differences; and (iii) the effect of regulatory and accounting initiatives and off-balance sheet structures on the Company's financial statements;

- 3. review and, as appropriate, discuss with management, the independent auditor and/or a member of the internal audit function (i) any significant difficulties encountered in the course of audit work, including any restrictions on the scope of audit activities or on access to requested information and any special audit steps adopted by the independent auditor or the internal audit function in light of any material weakness in the Company's internal control over financial reporting, (ii) any significant disagreements between management, the independent auditor, and/or a member of the internal audit function, and (iii) management's response to these problems, difficulties or disagreements; and to resolve any disagreements between the Company's independent auditors and management;
- 4. oversee the Company's financial reports, including: (i) resolve any disagreements regarding financial reporting between management and the independent auditor; (ii) review any significant findings by the auditors relating to the preparation of the Company's financial statements, including any accounting adjustments that were noted or proposed by the independent auditor but were "passed" (as immaterial or otherwise); (iii) review and discuss with management, the independent auditor and a member of the internal audit function, prior to public release, the Company's annual and quarterly financial statements to be filed with the SEC including the form of audit opinion to be issued by the independent auditors on the financial statements and the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations;" (iv) prior to release of the annual audited financial statements, meet with the independent auditor without any management member present to discuss the independent auditor's views about the qualitative aspects of the Company's significant accounting practices, including accounting policies, accounting estimates and financial statement disclosures: (v) recommend to the Board whether to include the audited annual financial statements in the Company's Annual Report on Form 10-K to be filed with the SEC; and (vi) prior to submission to any governmental authority of (a) any financial statement of the Company that differs from the financial statements filed or to be filed by the Company with the SEC or (b) any financial statement of a subsidiary of the Company that in the Committee's judgment is material to the Company and that presents information regarding such subsidiary in a way that is materially different from the presentation of such information in the financial statements of the Company filed or to be filed with the SEC, review such financial statements and any report, certification or opinion thereon provided by an independent auditor; and (vii) periodically review the status of the Company's response to previous audit recommendations;
- 5. review and discuss with management and the independent auditor any material offbalance sheet financing and any other material financial arrangement that does not appear in the financial statements of the Company;

- 6. review and assess: (i) any disclosures made to the Committee by the Company's CEO and CFO, including disclosures made to the Committee during the certification process for the Form 10-K and Form 10-Q regarding any significant deficiency in the design or operation of internal controls or material weaknesses therein; (ii) any fraud involving management or other employees who have a significant role in the Company's disclosure controls; or (iii) other matters as the Committee deems appropriate;
- 7. review and discuss with management: the Company's earnings press releases, including the type of information to be included and its presentation and the use of any pro forma, adjusted or other non-GAAP financial information, before their release to the public; and any financial information and earnings guidance provided to analysts and ratings agencies, including the type of information to be disclosed and type of presentation to be made;

(E) <u>Oversee Legal and Ethical Compliance</u>

- 1. review periodically with a member of the Legal Department: (i) legal and regulatory matters that may have a material impact on the Company's financial statements, including any material reserves for legal contingencies and any related financial statement disclosure, and (ii) the scope and effectiveness of the Company's legal and regulatory compliance policies and programs;
- 2. in accordance with, and to the extent provided by, the pertinent policies that shall be adopted by the Board upon recommendation of the Committee, review (on an ongoing basis, as appropriate) and approve or ratify on behalf of the Company, if appropriate, any proposed, on-going or completed transaction involving the Company and (i) any director or executive officer of the Company, (ii) any owner of 5% or more of any class or series of shares of the Company or (iii) such other person serving as an officer or member of the senior management of the Company or as a member of the board of directors or similar governing body of any subsidiary of the Company as may be designated in accordance with such policy or (iv) any member of the family of, or any company or other entity affiliated with, any such person, in each case considering any audit procedures or safeguards of the Company's interests appropriate to be instituted in connection with such transaction;
- 3. keep the Company's independent auditors informed of the Committee's understanding of the Company's relationships and transactions with related parties that are significant to the Company; and to review and discuss with the Company's independent auditors the auditors' evaluation of the Company's identification of, accounting for, and disclosure of its relationships and transactions with related parties, including any significant matters arising from the audit regarding the Company's relationships and transactions with related parties;
- 4. review at least annually with management, including a member of the Legal Department and the Vice President of Internal Audit compliance with, the adequacy of and any requests for waivers under, the Company's codes of business conduct and ethics (including codes that apply to all employees as well as those applicable

to directors and officers) and the Company's policies and procedures concerning trading in Company securities ("Codes"); act on/make a recommendation to the full Board with regard to any approval or waiver under such Codes sought with respect to any executive officer or director;

(F) <u>Report and Self-Evaluate</u>

- 1. oversee the preparation and approve all reports required or appropriate in the conduct of the Committee's responsibilities, including the report for inclusion in the Company's annual meeting proxy statement or annual report required by SEC rules;
- 2. conduct an annual self-evaluation of the performance of the Committee, including a review of the adequacy of this Charter annually, and recommend to the Board such amendments as the Committee deems appropriate; and
- 3. report regularly to the Board on Committee findings and recommendations, any significant issues or concerns that arise at its meetings, and any other matters the Committee deems appropriate or the Board requests, and maintain minutes or other records of Committee meetings and activities.