



## AUDIT COMMITTEE OF THE BOARD OF DIRECTORS

### CHARTER

As Amended November 2, 2023

#### PURPOSE

The Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of WW International, Inc. (the “Corporation”) shall provide assistance to the Board with respect to its oversight of (1) the quality and integrity of the Corporation’s financial statements; (2) the Corporation’s compliance with legal and regulatory requirements; (3) the independent registered public accounting firm’s qualifications, performance and independence; and (4) the performance of the Corporation’s internal audit function. The Committee’s primary duties and responsibilities are to:

- Oversee that management has maintained the reliability and integrity of the accounting policies and financial reporting processes of the Corporation, including internal control over financial reporting and disclosure practices and financial statement audits.
- Oversee that management has established and maintained processes designed to ensure that an adequate system of internal control is functioning within the Corporation.
- Oversee that management has established and maintained processes designed to ensure compliance by the Corporation with all applicable laws, regulations and corporate policy.
- Oversee the quality and integrity of the Corporation’s financial statements and the performance of the Corporation’s independent registered public accounting firm.
- Prepare such reports that United States Securities and Exchange Commission (“SEC”) rules may require to be included in the Corporation’s annual proxy statement.

Note: The Corporation’s management is responsible for preparing the Corporation’s financial statements and the Corporation’s independent registered public accounting firm is responsible for auditing the financial statements. The activities of the Committee are in no way designed to supersede or alter those traditional responsibilities. Accordingly, the Committee is not responsible for certifying the Corporation’s financial statements or guaranteeing the independent registered public accounting firm’s report.

The Committee will fulfill these responsibilities primarily by carrying out the Responsibilities and Duties enumerated below.

## **MEMBERSHIP REQUIREMENTS**

The Committee shall be comprised of three or more directors as determined by the Board, each of whom shall be “independent” directors as defined under Nasdaq Listing Rules and meet the criteria for independence set forth in Rule 10A-3(b)(1) under the Securities Exchange Act of 1934, as amended, or any regulation of any other regulatory body or self-regulatory body applicable to the Corporation, and each of whom shall be free from any relationship that, in the opinion of the Board, would interfere with the exercise of his or her independent judgment as a member of the Committee. In addition, each member of the Committee must not have participated in the preparation of the financial statements of the Corporation or any current subsidiary of the Corporation at any time during the past three years and each member must be able to read and understand fundamental financial statements, including the Corporation’s balance sheet, income statement and cash flow statement.

At least one member of the Committee must have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in the individual’s financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities.

It is expected that at least one member of the Committee will be an “audit committee financial expert” as defined by the applicable rules of the SEC. A member of the Committee who qualifies as an “audit committee financial expert” is presumed to qualify as a financially sophisticated audit committee member with past employment experience as described in the preceding paragraph.

No member of the Committee shall receive compensation other than (i) director’s fees for service as a director of the Corporation, including reasonable compensation for serving on the Committee and regular benefits that other directors receive and (ii) pension or similar compensation for past performance, provided that such compensation is not conditioned on continued or future services to the Corporation.

The members of the Committee shall be elected by the Board at the annual organizational meeting of the Board and shall serve until their successors shall be duly elected and qualified or until such member’s earlier resignation, removal, retirement, disqualification or death. The members of the Committee may be removed, with or without cause, by a majority vote of the Board. Unless a Chairperson is elected by the full Board, the members of the Committee may designate a Chairperson by a majority vote of the full Committee membership. The Chairperson will chair all regular sessions of the Committee and set the agendas for Committee meetings.

## **MEETINGS**

The Committee shall meet at least four times annually, or more frequently, as circumstances dictate. The Chairperson of the Board or any member of the Committee may call meetings of the Committee. As part of its job to foster open communication, the Committee will meet periodically but not less than annually with management, the director of the internal

auditing department and the independent registered public accounting firm separately to discuss any matters that the Committee or each of these groups believe should be discussed privately. In addition, the Committee or at least its Chairperson, will meet with the independent registered public accounting firm and management quarterly to review the Corporation's financial statements in a manner consistent with its Responsibilities and Duties as outlined below. All meetings of the Committee may be held telephonically. Action by the Committee may be taken by written consent.

All non-management directors that are not members of the Committee may attend meetings of the Committee but may not vote. Additionally, the Committee may invite to its meetings any director, management of the Corporation and such other persons as it deems appropriate in order to carry out its responsibilities. The Committee may also exclude from its meetings any persons it deems appropriate in order to carry out its responsibilities.

A majority of the Committee shall constitute a quorum for the transaction of business and the act of a majority of those present at any meeting at which there is a quorum shall be the act of the Committee.

## **RESPONSIBILITIES AND DUTIES**

The responsibilities and duties of the Committee shall be as set forth below. The Corporation shall provide appropriate funding, as determined by the Committee, for payment of compensation to the independent registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Corporation and any advisors that the Committee chooses to engage, as well as funding for the payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

### Documents/Reports Review

1. Review and discuss with management and the independent registered public accounting firm the Corporation's annual and quarterly financial statements, including the Corporation's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations", prior to public dissemination.
2. Discuss with the independent registered public accounting firm the matters required to be discussed by applicable auditing standards adopted by the Public Company Accounting Oversight Board (the "PCAOB") and approved by the SEC from time to time, including any critical audit matters.
3. Review and discuss with management and the independent registered public accounting firm the Corporation's earnings press releases (paying particular attention to the use of any "pro forma" or "adjusted" non-GAAP information and measures), as well as financial information and earnings guidance provided to analysts and rating agencies. The Committee's discussion of earnings press releases and earnings guidance with management may be general in nature and need not take place in advance of each earnings release or each instance in which the Corporation may provide earnings

guidance. The Chairperson of the Committee may represent the entire Committee for purposes of this review and discussion.

4. Perform any functions required to be performed by the Committee or otherwise appropriate under applicable law, rules or regulations, the Corporation's bylaws and the resolutions or other directives of the Board, including review of any certification required to be reviewed in accordance with applicable law or regulations of the SEC.
5. Review and discuss with the independent registered public accounting firm a draft of the auditor's report.

#### Independent Registered Public Accounting Firm

6. Retain and terminate an independent registered public accounting firm and approve all audit engagement fees and terms. Review the performance of the independent registered public accounting firm. The Committee shall have the authority and responsibility, subject to shareholder approval, to select, evaluate and where appropriate, replace the independent registered public accounting firm. The Committee shall inform the independent registered public accounting firm that it shall report directly to the Committee and is ultimately accountable to the Committee and the entire Board for such firm's review and audit of the financial statements and report regarding financial internal controls of the Corporation. On an annual basis, the Committee should review and discuss with the independent registered public accounting firm all significant relationships the independent registered public accounting firm has with the Corporation to determine the independent registered public accounting firm's independence.
7. The Committee shall have the authority and responsibility to approve in advance any significant audit or non-audit engagement or relationship between the Corporation and the independent registered public accounting firm, other than prohibited non-audit services. The following shall be prohibited non-audit services: (i) bookkeeping or other services related to the accounting records or financial statements of the Corporation; (ii) financial information systems design and implementation; (iii) appraisal or valuation services, providing fairness opinions or preparing contribution-in-kind reports; (iv) actuarial services; (v) internal audit outsourcing services; (vi) management functions or human resources; (vii) broker or dealer, investment adviser or investment banking services; (viii) legal services and expert services unrelated to the audit; and (ix) any other service that the PCAOB prohibits through regulation.

Notwithstanding the foregoing, pre-approval is not necessary for minor non-audit services if: (i) the aggregate amount of all such non-audit services provided to the Corporation constitutes not more than five percent of the total amount of revenues paid by the Corporation to its independent registered public accounting firm during the fiscal year in which the non-audit services are provided; (ii) such services were not recognized by the Corporation at the time of the engagement to be non-audit services; and (iii) such services are promptly brought to the attention of the Committee and approved prior to the completion of the audit by the Committee or by one or more members of the Committee

who are members of the Board to whom authority to grant such approvals has been delegated by the Committee. The Committee may delegate to one or more of its members the authority to approve in advance all significant audit or non-audit services to be provided by the independent registered public accounting firm so long as it is presented to the full Committee at a later time.

8. Oversee independence of the independent registered public accounting firm by:
  - receiving from the independent registered public accounting firm, on a periodic basis, a formal written statement delineating all relationships between such firm and the Corporation consistent with the standards of the PCAOB;
  - reviewing and actively discussing with the Board, if necessary, and the independent registered public accounting firm, on a periodic basis, any disclosed relationships or services between the independent registered public accounting firm and the Corporation or any other disclosed relationships or services that may impact the objectivity and independence of the independent registered public accounting firm; and
  - recommending, if necessary, that the Board take certain action to satisfy itself of the independent registered public accounting firm's independence.
  
9. Review, at least annually, the qualifications, performance and independence of the independent registered public accounting firm. In conducting its review and evaluation, the Committee should:
  - (a) Obtain and review a report by the Corporation's independent registered public accounting firm describing: (i) such firm's internal quality-control procedures; (ii) any material issues raised by the most recent internal quality-control review, or peer review, of such 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 such firm, and any steps taken to deal with any such issues; and (iii) to assess the firm's independence, all relationships between such firm and the Corporation;
  - (b) Ensure the rotation of the lead audit partner at least every five years, and consider whether there should be regular rotation of the accounting firm itself.
  - (c) Confirm with any independent registered public accounting firm retained to provide audit services for any fiscal year that the lead (or coordinating) audit partner (having primary responsibility for the audit), or the audit partner responsible for reviewing the audit, has not performed audit services for the Corporation in each of the five previous fiscal years of that Corporation.
  - (d) Take into account the opinions of management and the Corporation's internal auditors.

## Financial Reporting Process

10. In consultation with the independent registered public accounting firm, management and the internal auditors, review the integrity of the Corporation's financial reporting processes, both internal and external. In that connection, the Committee should obtain and discuss with management and the independent registered public accounting firm reports from management and the independent registered public accounting firm regarding: (i) all critical accounting policies and practices to be used by the Corporation; (ii) analyses prepared by management and/or the independent registered public accounting firm setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including the effects of all alternative treatments of financial information within generally accepted accounting principles that have been discussed with the Corporation's management, the ramifications of the use of the alternative disclosures and treatments, and the treatment preferred by the independent registered public accounting firm; (iii) major issues regarding accounting principles and financial statement presentations, including any significant changes in the Corporation's selection or application of accounting principles; (iv) major issues as to the adequacy of the Corporation's internal controls and any specific audit steps adopted in light of material control deficiencies; and (v) any other material written communications between the independent registered public accounting firm and the Corporation's management.
11. Review periodically the effect of regulatory and accounting initiatives, as well as off-balance sheet structures (if any), on the financial statements of the Corporation.
12. Consider and approve, if appropriate, major changes to the Corporation's auditing and accounting principles and practices as suggested by the independent registered public accounting firm, management or the internal auditing department.
13. Establish regular systems of reporting to the Committee by each of management, the independent registered public accounting firm and the internal auditors, regarding any significant difficulties encountered during the course of the review or audit, including any restrictions on the scope of work or access to required information.
14. Resolve any disagreements between management and the independent registered public accounting firm regarding financial reporting and review any disagreements between management and the internal auditing department in connection with the preparation of the financial statements, restrictions on the scope of work or access to required information.

## Legal Compliance/General

15. Review, with the Corporation's counsel, any legal matter that could have a significant impact on the Corporation's financial statements. The Committee, in discharging its oversight role, is empowered to study or investigate any matter of interest or concern that the Committee deems necessary or appropriate to carry out its duties. In this regard, the

Committee shall have the authority to retain outside legal, accounting or other advisors for this purpose, including the authority to approve the fees payable to such advisors and any other terms of retention.

16. Discuss with management and the independent registered public accounting firm the Corporation's guidelines and policies with respect to risk assessment and risk management. The Committee shall oversee the Corporation's major financial risk exposures, including related to internal controls and cybersecurity, as well as the steps management has taken to monitor and control those exposures. This review shall include regular assessments of the Corporation's disclosure controls and procedures to assure that current practices account for material risks facing the Corporation.
17. Set clear hiring policies for employees or former employees of the independent registered public accounting firm. At a minimum, these policies should provide that any registered public accounting firm may not provide audit services to the Corporation if the CEO, controller, CFO, chief accounting officer or any person serving in an equivalent capacity for the Corporation was employed by the registered public accounting firm and participated in the audit of the Corporation within one year of the initiation of the current audit.
18. Establish and maintain procedures for: (i) the receipt, retention and treatment of complaints received by the Corporation from any source regarding accounting, internal accounting controls, or auditing matters; and (ii) the confidential, anonymous submission by employees of the Corporation of concerns regarding questionable accounting or auditing matters.
19. Oversee the procedures designed to implement the Corporation's Amended and Restated Code of Business Conduct and Ethics (the "Code") to ensure that they are operating effectively. The Committee shall also have the authority to waive by resolution provisions of the Code for the Corporation's directors or executive officers.
20. Prepare all reports required to be included in the Corporation's proxy statement, pursuant to and in accordance with applicable rules and regulations of the SEC.
21. Report to the Board following meetings of the Committee. The report to the Board may take the form of an oral report by the Chairperson or any other member of the Committee designated by the Committee to make such report.
22. Maintain minutes or other records of meetings and activities of the Committee.
23. It is expected that the Committee will periodically review and evaluate the performance of the Committee and its members, including the compliance of the Committee with this Charter. In addition, the Committee shall review and reassess, at least annually, the adequacy of this Charter and recommend to the Board any improvements to this Charter that the Committee considers necessary or desirable.