



STUBHUB HOLDINGS, INC.

AUDIT COMMITTEE CHARTER

(As of September 16, 2025)

I. Purpose

The purpose of the Audit Committee (the “**Committee**”) of the Board of Directors (the “**Board**”) of StubHub Holdings, Inc., a Delaware corporation (the “**Company**”), is to assist the Board in its oversight responsibilities with respect to: (i) the Company’s accounting and financial reporting processes and the audits of the financial statements of the Company (ii) the integrity of the Company’s financial statements; (iii) the Company’s internal controls and procedures designed to promote compliance with accounting standards and applicable legal and regulatory requirements; (iv) the appointment of the independent auditor and the evaluation of the independent auditor’s qualifications, independence and performance; (v) designated risk oversight matters; and (vi) the design and implementation of the Company’s internal audit function and the performance of the Company’s internal audit function after it has been established.

The Committee’s responsibilities are limited to oversight. The Committee shall discharge its responsibilities and shall assess the information provided by the Company’s management and the Company’s independent auditors in accordance with its business judgment. The Company’s management is responsible for establishing and maintaining accounting policies and procedures in accordance with generally accepted accounting principles in the United States (“**GAAP**”) and other applicable reporting and disclosure standards and for preparing the Company’s financial statements. The Company’s independent auditors are responsible for auditing and reviewing those financial statements. Each member of the Committee is entitled to rely on the integrity of those persons within the Company and from the professionals and experts from which the Committee receives information and, absent actual knowledge to the contrary, the accuracy of the financial and other information provided to the Committee by such persons, professionals or experts. The responsibilities set forth in this charter do not reflect or create any duty or obligation of the Committee to plan, conduct, oversee or determine the appropriate scope of any audit, to determine or certify that the Company’s financial statements are complete, accurate, fairly presented, or prepared and presented in accordance with GAAP or applicable law, or to guarantee the outside auditor’s reports.

II. **Composition**

The Committee shall consist of at least three members of the Board, subject to any available exception. Each Committee member must satisfy the independence requirements of the New York Stock Exchange (the “**Exchange**”) and the more rigorous independence rules for members of the Audit Committee issued by the Securities and Exchange Commission (the “**SEC**”), subject to any available exception. Each Committee member must also be financially literate as determined by the Board in its business judgment. In addition, at least one member of the Committee must be a financial expert as defined under SEC rules.

Committee members will be appointed and may be removed, with or without cause, by the Board. Unless a Chair is designated by the Board, the Committee may designate a Chair by majority vote of the full Committee membership.

III. **Meetings, Procedures and Authority**

The Committee will meet at least once during each fiscal quarter. The Committee will meet separately, periodically, with management, with the internal auditor (if any) and with the independent auditor. The Chair or, in the event of her/his absence from any meeting, another member of the Committee designated by vote of the members in attendance at such meeting, will chair all meetings of the Committee and set the agendas for such meetings.

Members of management, the Company’s independent auditor and others shall attend meetings to provide pertinent information, as necessary. As part of its regularly scheduled meetings, the Committee shall meet in separate executive sessions with management (as determined by the Chair) and with the independent auditor to discuss any matters that the Committee or any of these groups believes should be discussed privately.

The Committee has the authority to establish its own rules and procedures for notice and conduct of its meetings so long as they are not inconsistent with any provisions of the Company’s bylaws that are applicable to the Committee.

The Committee may, in its sole discretion, retain any independent counsel, experts or advisors that the Committee believes to be necessary or appropriate. The Company will provide for appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor for the purpose of preparing or issuing an audit report or performing other audit, review or attest services, for payment of compensation to any advisors employed by the Committee and for payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

In addition to the duties and responsibilities expressly delegated to the Committee in this Charter, the Committee may exercise any other powers and carry out any other responsibilities consistent with this Charter, the purposes of the Committee, the Company's bylaws and applicable Exchange rules.

The Committee has the authority to conduct or authorize investigations into any matters within the scope of the duties and responsibilities delegated to the Committee as it deems appropriate.

The Committee shall keep regular minutes of its meetings and report the same to the Board from time to time and upon request.

IV. Duties and Responsibilities

The Committee shall have and may exercise the powers of the Board in matters relating to the following duties and responsibilities, to the fullest extent permitted by law:

Interaction with the Independent Auditor

1. *Appointment and Oversight.* The Committee is directly responsible for the appointment, compensation, retention, termination and oversight of the work, and assessment of qualifications, performance and independence of our independent auditor (including resolution of any disagreements between Company management and the independent auditor regarding financial reporting) and any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or related work or performing other audit, review or attest services for the Company. The independent auditor and each such other registered public accounting firm will report directly to the Committee. The Committee, or the Chair of the Committee, will pre-approve any audit and non-audit service provided to the Company by the independent auditor, unless the engagement is entered into pursuant to appropriate preapproval policies established by the Committee.
2. *Annual Report on Independence.* The Committee must, at least annually, obtain and review a report from the independent auditor describing (a) the auditing firm's internal quality-control procedures; (b) any material issues raised by the most recent internal quality-control review or peer review of the auditing firm, or by any inquiry or investigation by governmental or professional authorities within the preceding five years relating to any independent audit conducted by the auditing firm, and any steps taken to deal with any such issues; and (c) all relationships and services between the independent auditor and the Company in order to assess the independent auditors' independence.

3. *Internal Controls.* The Committee will discuss with management and the independent auditor the design, implementation, adequacy and effectiveness of the Company's internal control over financial reporting. The Committee will also meet separately with the independent auditor, with and without management present, to discuss the results of their examinations. The Committee will provide oversight over the system of internal controls, relying upon management's and the independent auditor's representations and assessments of, and recommendations regarding, these controls. The Committee will review any required disclosures regarding the Company's internal control over financial reporting.

Annual Audit

4. *Scope of Annual Audit.* The Committee will review with the independent auditor and management the scope of the proposed audit plan for the current year and, at the conclusion thereof, review such audit and any comments and recommendations of the independent auditors.
5. *Accounting Adjustments.* The Committee will discuss with the independent auditor and management any accounting adjustments that were noted or proposed by the independent auditor but not adopted or reflected.
6. *Required Communications.* The Committee will discuss with the independent auditor any matters required to be communicated to the Committee by the independent auditor under applicable standards of the Public Company Accounting Oversight Board ("**PCAOB**") or applicable law or listing standards, including the matters required to be discussed by PCAOB Auditing Standard No. 1301 relating to the conduct of the audit.
7. *Audit Problems.* The Committee will discuss with the independent auditor and management any audit problems or difficulties and management's response.
8. *Audit Committee Report.* The Committee will provide the Company with the report of the Committee with respect to the audited financial statements.

Annual and Quarterly Financial Statements

9. *Form 10-K Review.* The Committee will review and discuss the annual audited financial statements with management and the independent auditor, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the Company's annual report on Form 10-K prior to issuance or filing. The Committee will recommend to the Board, if appropriate, that the Company's annual audited financial statements be included in the Company's annual report on Form 10-K for filing with the SEC.

10. *Form 10-Q Review.* The Committee will review and discuss the quarterly financial statements with management and the independent auditor, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the Company's quarterly reports on Form 10-Q prior to issuance or filing.

Other Duties and Responsibilities

11. *Review of Earnings and Financial Information.* The Committee will review any earnings press releases or other financial information and earnings guidance provided to third parties, as applicable.
12. *Risk Assessment and Risk Management.* The Committee will review the Company's policies with respect to risk assessment and risk management. In order to facilitate this review, the Committee will meet in executive session with management, including the Company's General Counsel, and review reports of management and representatives of any external advisors as appropriate. The Committee will provide regular reports to the Board.
13. *Cybersecurity and Data Privacy.* The Committee will oversee the Company's cybersecurity and data privacy risk management program and policies. The Committee will review with management the Company's risk exposures in these areas and the steps taken to monitor and mitigate such exposures. In order to facilitate this review, the Committee will meet in executive session with management, including the Company's General Counsel, and review reports of management and representatives of any external advisors as appropriate. The Committee will provide regular reports to the Board.
14. *Hiring of Independent Auditor Employees.* The Committee will set hiring policies for and review any proposed hiring of employees or former employees of the Company's independent auditor.
15. *Internal Audit Processes.* The Committee will review the appointment and audit plan of the internal auditor, if applicable. The Committee will provide oversight of the internal audit department objectives, its mission, responsibilities, independence, performance and annual plan. The Committee will review any significant issues raised in reports to management by the internal audit team, as well as management's response.
16. *Critical Accounting Policies.* The Committee will review and discuss with management and the independent auditor the Company's critical accounting policies and significant changes in the Company's selection or application of accounting principles. This discussion will include alternative treatments of financial information within generally accepted accounting principles that have

been discussed with management, including ramifications of the use of such alternative disclosure and treatments, and the treatment preferred by the independent auditors and the impact of each on the quality and reliability of the Company's financial reporting, and other material communications with management, such as any management letter or schedule of unadjusted differences. The Committee will also review and discuss the effect of regulatory and accounting initiatives on the financial statements of the Company, and critical audit matters addressed during the audit.

17. *Non-GAAP Financial Measures.* The Committee will review with management the preparation, presentation and integrity of non-GAAP financial measures used by the Company. The Committee will review the non-GAAP financial measures to understand how management evaluates performance, whether the metrics are consistently prepared and presented from period to period, and the related non-GAAP disclosure policies.
18. *Disclosure Controls and Procedures.* The Committee will review and discuss with management, and to the extent the Committee deems necessary or appropriate, the independent auditor, the Company's disclosure controls and procedures that are designed to ensure that the reports the Company files with the SEC comply with the SEC's rules and forms.
19. *Review of Code of Conduct.* The Committee will periodically consider and discuss with management and the independent auditor the Company's code of conduct or other comparable policy and the procedures in place for the enforcement thereof.
20. *Review of Related Person Transactions.* The Committee will review and approve all related person transactions.
21. *Complaint Procedures.* The Committee will establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and for the confidential and anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.
22. *Reports to the Board of Directors.* The Chair of the Committee shall report to the Board regularly regarding the Committee's activities and actions, including at the first Board meeting following any Committee meeting.
23. *Committee Self-Evaluation.* The Committee will, at least annually, perform an evaluation of the performance of the Committee.

24. *Review of this Charter.* The Committee shall, at least annually, review and reassess this Charter and submit any recommended changes to the Board for its consideration.
25. *Compliance Matters.* If requested by the Committee or the Chair of the Committee, the Company's General Counsel will meet with the Committee, or the Chair of the Committee, to provide a report on compliance matters.
26. *Additional Powers and Duties.* The Committee shall have such other powers and duties as may be delegated to it from time to time by the Board.

V. Delegation of Duties

In fulfilling its responsibilities, the Committee has the authority to delegate any or all of its responsibilities to a subcommittee of the Committee.