

PLAYBOY, INC.
AUDIT COMMITTEE CHARTER
(Amended and Restated March 24, 2026)

Purposes

The purposes of the Audit Committee (the “**Committee**”) are to assist the Board of Directors (the “**Board**”) of Playboy, Inc. (the “**Company**”) in fulfilling the Board’s oversight responsibilities with respect to (a) the accounting and financial reporting processes of the Company and (b) the audits of the financial statements of the Company.

In addition to the powers and responsibilities expressly delegated to the Committee in this charter, the Committee may exercise any other powers and carry out any other responsibilities delegated to it by the Board from time to time consistent with the Company’s Bylaws (as defined below) and applicable law. The powers and responsibilities delegated by the Board to the Committee in this charter or otherwise shall be exercised and carried out by the Committee as it deems appropriate without requirement of Board approval. While acting within the scope of the powers and responsibilities delegated to it, the Committee shall have and may exercise all the powers and authority of the Board.

Composition

Size. The size of the Committee will be determined by the Board, subject to any requirements or limitations in the Company’s Second Amended and Restated Certificate of Incorporation, as may be amended from time to time (the “**Certificate**”) or the Company’s Amended and Restated Bylaws, as may be amended from time to time (the “**Bylaws**”), but will consist of no fewer than three members.

Qualifications.

1. Independence from the Company. Each Committee member will be a member of the Board who meets the independence criteria of (a) the listing requirements of the Nasdaq Stock Market LLC (“**Nasdaq**”) as such requirements are interpreted by the Board in its business judgment and subject to the exemptions provided by the Nasdaq rules, (b) Section 301 of the Sarbanes-Oxley Act of 2002 and the rules and listing requirements promulgated thereunder by the Securities and Exchange Commission (“**SEC**”), including Rule 10A-3(b)(1) of the Securities Exchange Act of 1934 (the “**Exchange Act**”) and subject to the exemptions provided in Rule 10A-3(b)(1) and Rule 10A-3(c) under the Exchange Act and (c) any other requirements imposed by the Company’s corporate governance guidelines and any other applicable legal requirements. Notwithstanding the foregoing, one member of the Board who does not meet the independence criteria of the listing requirements of the Nasdaq rules, but who satisfies the requirements of Rule 10A-3 of the Exchange Act, and is not a current officer or employee of the Company or an immediate family member of such officer or employee of the Company, may be appointed to the Committee if the Board, under exceptional and limited circumstances, determines that such member’s membership on the Committee is required in the

best interests of the Company and its stockholders and the Board discloses, in the Company's next annual proxy statement subsequent to such determination, the nature of the relationship of such member with the Company and the reasons for the determination of the Board, provided that such member may not serve longer than two years on the Committee and may not serve as the Chair of the Committee.

2. Independence from the Auditors. No Committee member will have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the three years prior to the proposed appointment of such member to the Committee.
3. Financial Literacy. Each Committee member will be able to read and understand fundamental financial statements, including a balance sheet, an income statement and a cash flow statement. Additionally, at least one member of the Committee will be financially sophisticated in that he or she will have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in such member's financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities. A director who qualifies as a financial expert under Item 407(d)(5)(ii) and (iii) of Regulation S-K is presumed to qualify as financially sophisticated. The designation or identification of a person as having such financial sophistication will not (a) impose on such person any duties, obligations or liability that are greater than the duties, obligations and liability imposed on such person as a member of the Committee and Board in the absence of such designation or identification or (b) affect the duties, obligations or liability of any other member of the Committee or Board.

Selection. The Board selects the members of the Committee and the Chairperson of the Committee, including to fill member vacancies following the resignation or removal of a Committee member, based on recommendations of the Company's Corporate Governance and Nominating Committee.

Resignation and Removal. Each Committee member will serve at the pleasure of the Board for such term as the Board may decide or until such Committee member is no longer a Board member. A Committee member may resign from the Committee upon written notice to the Board. Resignation from the Committee does not automatically resign the member from the Board, but once a member ceases to be a member of the Board, such member will no longer be a member of the Committee. If a member of the Committee ceases to meet the independence criteria set forth above for reasons outside the member's reasonable control, the Board may determine that such person, with prompt notice by the Company to the Nasdaq may remain a Committee member until the earlier of the next annual meeting of stockholders or one year from the occurrence of the event that caused the member to no longer be independent.

Compensation of Committee Members

Each Committee member will receive as compensation from the Company only those forms of compensation that are not prohibited by Section 301 of the Sarbanes-Oxley Act of 2002 and the rules and listing requirements promulgated thereunder by the SEC and the Nasdaq.

Permitted compensation includes (a) director's fees (which includes all forms of compensation paid to directors of the Company for service as a director or member of a committee of the Board) and (b) fixed amounts of compensation under a retirement plan (including deferred compensation) for prior service with the Company provided that such compensation is not contingent in any way on continued service. In addition, the Board, upon recommendation of the Compensation Committee, may determine to pay additional directors' fees to Committee members to compensate them for the significant time and effort they expend in performing their duties as Committee members.

Authority and Responsibilities

The Committee is responsible for overseeing the accounting and financial reporting processes of the Company and the audits of the financial statements of the Company on behalf of the Board. Management is responsible for the preparation, presentation, and integrity of the Company's financial statements and for the appropriateness of the accounting and reporting policies that are used by the Company. The independent auditors are responsible for auditing the Company's financial statements and for reviewing the Company's interim financial statements.

The Committee is directly responsible for the appointment, compensation, retention and oversight of the work of the Company's independent auditors (including resolution of disagreements between management and the auditors regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company. Each such independent auditor must report directly to the Committee.

In performing its responsibilities, the Committee will:

1. Retain the Independent Auditors. The Committee has the sole authority to (a) retain and terminate the Company's independent auditors, (b) approve all audit engagement fees, terms and services and (c) approve any non-audit and tax engagements with the Company's independent auditors. The Committee will exercise this authority in a manner consistent with Sections 201, 202 and 301 of the Sarbanes-Oxley Act of 2002 and the rules and listing requirements promulgated thereunder by the SEC and the Nasdaq. The Committee may delegate the authority to grant any pre-approvals of audit, audit-related, other non-audit and tax engagements of the Company's independent auditors or as otherwise required by such sections to one or more members of the Committee as it designates, subject to the delegated member or members reporting any such pre-approvals to the Committee at its next scheduled meeting.
2. Review and Discuss the Independence of the Auditors. In connection with the retention of the Company's independent auditors, the Committee will, at least annually, review and discuss the information provided by management and the auditors relating to the independence of the audit firm, including, among other things, information related to the non-audit services provided and expected to be provided by the auditors. The Committee is responsible for (a) ensuring that the independent auditors submit at least annually to the Committee a formal written statement delineating all relationships between the auditor and the Company consistent with applicable independence standards, (b) actively engaging in a

dialogue with the auditors with respect to any disclosed relationship or services that may impact the objectivity and independence of the auditors and (c) taking, or recommending that the Board take, appropriate action to oversee the independence of the auditor. In connection with the Committee's evaluation of the auditors' independence, the Committee will, at least annually, review and evaluate the lead partner of the independent auditor and take such steps as may be required by law with respect to the identification and regular rotation of the audit partners serving on the Company's audit engagement team. The Committee will further consider whether, in order to assure continuing auditor independence, there should be regular rotation of the audit firm itself.

3. Set Hiring Policies. The Committee will set hiring policies for employees or former employees of the independent auditors, which include the restrictions set forth in Section 206 of the Sarbanes-Oxley Act of 2002 and any rules promulgated thereunder by the SEC.
4. Review and Discuss the Audit Plan. The Committee will review and discuss with the independent auditors the plan for, and the scope of, the annual audit and other examinations, including the adequacy of staffing and compensation.
5. Review and Discuss the Conduct of the Audit. The Committee will review and discuss with the independent auditors the matters required to be discussed by the applicable accounting and auditing professional standards or applicable regulations, including auditing standards adopted by the Public Company Accounting Oversight Board, as well as any audit problems or difficulties and management's response, including (a) any restriction on audit scope or on access to requested information, (b) any disagreements with management and (c) significant issues discussed with the independent auditors' national office. The Committee will decide all unresolved disagreements between management and the independent auditors regarding financial reporting.
6. Review and Discuss Financial Statements and Disclosures. The Committee will review and discuss with appropriate officers of the Company and the independent auditors the annual audited and quarterly financial statements of the Company, including footnotes thereto, as well as the Company's disclosures in its Exchange Act reports (a) under "Management's Discussion and Analysis of Financial Condition and Results of Operations" and (b) regarding internal controls and other matters required by Sections 302 and 404 of the Sarbanes-Oxley Act of 2002 and the rules promulgated thereunder by the SEC.
7. Review and Discuss Earnings Press Releases. The Committee will review and discuss earnings and other financial press releases (including any use of "pro forma" or "adjusted" non-GAAP information), as well as financial information and earnings guidance provided to analysts and rating agencies (which review may occur after issuance and may be done generally as a review of the types of information to be disclosed and the form of presentation to be made).

8. Review and Discuss the Systems of Internal Accounting Controls. The Committee will review and discuss with the independent auditors, management and, if and to the extent deemed appropriate by the Chair of the Committee, members of their respective staffs (a) the adequacy of the Company's internal accounting controls, the Company's financial, auditing and accounting organizations and personnel, and the Company's policies and compliance procedures with respect to business practices, (b) the Company's disclosures regarding internal controls and (c) any matters required by Sections 302 and 404 of the Sarbanes-Oxley Act of 2002 and any rules promulgated thereunder by the SEC. The Committee will also review and discuss with the independent auditors their opinion on the effectiveness of management's assessment of internal controls over financial reporting and any matters that have come to the attention of the independent auditors that lead them to believe that modification to the Company's disclosures about changes in internal control over financial reporting is necessary for management's certifications pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 to be accurate.
9. Review and Discuss the Recommendations of Independent Auditors. The Committee will review and discuss with management recommendations made by the independent auditors, as well as such other matters, if any, as such persons or other officers of the Company may desire to bring to the attention of the Committee.
10. Review and Discuss the Audit Results. The Committee will review and discuss with the independent auditors (a) the report of their annual audit, or proposed report of their annual audit, (b) the accompanying management letter, if any, (c) the reports of their reviews of the Company's interim financial statements and (d) the reports of the results of such other examinations outside of the course of the independent auditors' normal audit procedures that the independent auditors may from time to time undertake. The foregoing will include the reports required by Section 204 of the Sarbanes-Oxley Act of 2002 and any rules promulgated thereunder by the SEC and, as appropriate, a review of (x) major issues regarding (i) accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and (ii) the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies, (y) analyses prepared by management and/or the independent auditors 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 and (z) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company.
11. Obtain Assurances under Section 10A(b) of the Exchange Act. The Committee will obtain assurance from the independent auditors that in the course of conducting the audit, there have been no acts detected or that have otherwise come to the attention of the audit firm that require disclosure to the Committee under Section 10A(b) of the Exchange Act.

12. Discuss Risk Management Policies. The Committee will discuss guidelines and policies with respect to risk assessment and risk management to assess and manage the Company's exposure to risk. The Committee should discuss the Company's major financial risk exposures and the steps management has taken to monitor and control these exposures.
13. Obtain Reports Regarding Conformity with Legal Requirements and the Company's Code of Business Conduct and Ethics. The Committee will periodically obtain reports from management and the independent auditor that the Company and its subsidiary/foreign affiliated entities are in conformity with applicable legal requirements and the Company's Code of Business Conduct and Ethics. The Committee will review and discuss reports and disclosures of insider and affiliated party transactions. The Committee should advise the Board with respect to the Company's policies and procedures regarding compliance with applicable laws and regulations and with the Company's Code of Business Conduct and Ethics.
14. Oversight of the Company's Ethics and Compliance Program. The Committee is responsible for the oversight of the Company's ethics and compliance program. In fulfilling its duties, the Committee will periodically, and not less than annually, receive reports from management on the effectiveness of the program. In addition, the Company's compliance officer is expressly authorized to communicate directly and promptly to the Audit Committee: (a) any matter involving criminal conduct, potential criminal conduct, or any violations of the Company's ethics and compliance policies and (b) not less than annually on the implementation and effectiveness of the Company's ethics and compliance program. The Committee will also report to the Board of Directors with respect to the program.
15. Review and Approve Related Party Transactions. The Committee will review and approve all related party transactions that are required to be disclosed pursuant to the Company's Related Party Transaction Policy and Item 404 of Regulation S-K promulgated by the SEC. The Committee will report its actions with respect to any related party transaction to the Board.
16. Establish Procedures for Complaints Regarding Financial Statements or Accounting Policies. The Committee will establish procedures for (a) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters and (b) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters as required by Section 301 of the Sarbanes-Oxley Act of 2002 and the rules and listing requirements promulgated thereunder by the SEC and the Nasdaq.
17. Treasury Functions. The Committee shall annually review and assess treasury functions, including cash management processes.
18. Cybersecurity. The Committee shall consult with management to establish procedures and internal controls relating to cybersecurity.

19. Review and Discuss Other Matters. The Committee should review and discuss such other matters that relate to the accounting, auditing and financial reporting practices and procedures of the Company as the Committee may, in its own discretion, deem desirable in connection with the review functions described above.
20. Committee Reports to the Board. The Committee should report its activities regularly to the Board in such manner and at such times as the Committee and the Board deem appropriate, but in no event less than once a year. Such report should include a review of any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance and independence of the Company's independent auditors.

Meetings of the Committee

The Committee will meet as frequently as necessary, but no less than on a quarterly basis, to carry out its responsibilities under this charter at such times, places and by such means as the Committee Chair may determine. The Committee Chair, in consultation with the other members of the Committee and senior management of the Company, will establish the agenda for each Committee meeting. Any Committee member may submit items to be included on the agenda. Committee members may also raise subjects that are not on the agenda at any meeting. The Committee Chair or a majority of the Committee members may call a meeting of the Committee at any time. A majority of the Committee members will constitute a quorum for conducting business at a meeting of the Committee. The act of a majority of Committee members present at a Committee meeting at which a quorum is in attendance will be the act of the Committee, unless a greater number is required by law, the Certificate or the Bylaws. The Committee Chair will supervise the conduct of the meetings and will have other responsibilities as the Committee may specify from time to time.

The Committee will meet periodically in executive session without Company management present. The Committee may request any officer or employee of the Company or the Company's outside legal counsel or independent auditors to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee. The Committee will meet with the Company's management and the independent auditors periodically in separate private sessions to discuss any matter that the Committee, management, the independent auditors or such other persons believe should be discussed privately. Any Committee member may be excused from a meeting to permit the remaining members of the Committee to act on any matter in which such member's participation is not appropriate, and such member's absence will not destroy the quorum for the meeting. The Committee may act by unanimous written consent, (including by electronic transmission), and such writing (including any electronic transmission) is filed with the minutes of the Committee.

The Committee shall keep regular minutes of any meetings where actions are taken (unless such actions are taken and reported to the Committee's satisfaction in the minutes of the Board meetings). Any such minutes kept by the Committee shall be distributed to each member of the Committee. The Secretary of the Company shall maintain the original signed minutes for filing with the corporate records of the Company. The Chair shall report to the Board regarding the

activities of the Committee at appropriate times and as otherwise requested by the Chair of the Board.

Resources and Authority of the Committee

The Committee will have the resources and authority appropriate to discharge its responsibilities as required by law, including the authority to engage independent counsel and other advisors as the Committee deems necessary to carry out its duties. The Committee may also, to the extent it deems necessary or appropriate, meet with the Company's investment bankers or financial analysts who follow the Company.

The Company will provide for appropriate funding, as determined by the Committee, for payment of (a) compensation to the Company's independent auditors 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, (b) compensation to independent counsel or any other advisors employed by the Committee and (c) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

Audit Committee Report

The Committee, with the assistance of management and any outside advisors the Committee deems appropriate, will prepare an Audit Committee Report for inclusion in the Company's proxy statement in the manner required by the SEC's rules and regulations.

Annual Review

At least annually, the Committee will (a) review and assess the adequacy of this charter with the Board and recommend any changes to the Board and (b) evaluate its own performance against the requirements of this charter and report the results of this evaluation to the Board. The evaluation will include establishment of the goals and objectives of the Committee for the upcoming year. The Committee will conduct its review and evaluation in such manner as it deems appropriate.

Delegation

The Committee, at its discretion, may form subcommittees and may delegate to such subcommittees such authority as the Committee deems appropriate. The Committee shall not delegate to a subcommittee any authority required by the SEC or Nasdaq rules to be exercised by the Committee as a whole.

Approved and Adopted: March 24, 2026