

**PATTERN GROUP INC.  
AUDIT COMMITTEE CHARTER**

**I. Purpose**

- The Audit Committee (“Committee”) of the Board of Directors (“Board”) of Pattern Group Inc. (“Company”) shall oversee the accounting and financial reporting processes of the Company and audits of its financial statements; and to assist the Board in oversight and monitoring of:
  - The integrity of the Company’s financial statements;
  - The Company’s compliance with applicable legal and regulatory requirements including but not limited to the applicable requirements of the Securities and Exchange Commission (the “SEC”) and the NASDAQ Stock Market (or any stock exchange on which securities of the Company are listed; together with the NASDAQ Stock Market, the “Stock Exchange”);
  - The qualifications, independence, compensation and performance of the independent registered public accounting firm (the “Independent Auditor”) engaged by the Company; and
  - The performance and effectiveness of the Company’s internal accounting and financial controls, including the internal audit function.
- The Committee shall also prepare any report required by the U.S. Securities and Exchange Commission (“SEC”) to be included in the Company’s annual proxy statement.

**II. Composition**

- The Committee shall consist of at least three directors, each of whom must:
  - Satisfy the independence and financial literacy requirements of the Nasdaq Stock Market LLC (“Nasdaq”) and Rule 10A-3 under the Securities Exchange Act of 1934, as amended (the “Exchange Act”);
  - Not have participated in the preparation of the Company’s or its subsidiaries’ financial statements at any time during the past three years;
  - Be able to read and understand fundamental financial statements, including the balance sheet, income statement, and cash flow statement; and
  - At least one member shall qualify as an “audit committee financial expert” as defined by the SEC.
- Committee members shall be appointed and may be removed by the Board at its discretion. The Board shall also designate one member to serve as the Chair of the Committee. A vacancy on the Committee shall be filled by the Board. A resignation or removal from the Board constitutes resignation or removal from the Committee.

**III. Meetings**

- The Committee shall meet as often as necessary to fulfill its responsibilities, but not less than quarterly.
- Meetings may be held in person, by telephone, video conference, or any other means of communication by which all participants can hear each other.
- A majority of members constitute a quorum. Actions may be taken by majority vote of members present or by unanimous written consent.
- The Committee shall meet separately, at least annually, with:
  - Management,
  - The internal audit function, and
  - The Independent Auditor.

## IV. Responsibilities and Authority

### A. Oversight of Independent Auditor

- The Committee shall:
  - **Appointment & Oversight**
    - Be directly responsible for the appointment, compensation, retention, evaluation, and oversight of the Independent Auditor, including oversight of its independence, who shall report directly to the Committee.
    - Be directly responsible for overseeing the work of the Independent Auditor (including resolving disagreements between management and the Independent Auditor regarding financial reporting).
  - **Pre-Approval of Services**
    - Pre-approve all audit and permissible non-audit services provided by the Independent Auditor.
    - The Committee may delegate pre-approval authority to the Chair, who must report such decisions at the next Committee meeting.
  - **Independence & Qualifications**
    - At least annually, obtain and review a written report from the Independent Auditor describing:
      1. All relationships between the Independent Auditor or any of its affiliates and the Company or persons in financial reporting oversight roles at the Company that might reasonably be thought to bear on the independence of the Independent Auditor;
      2. The auditor's internal quality-control procedures;
      3. Any material issues raised by recent quality-control or peer reviews; and
      4. Compliance with PCAOB Rule 3526 and SEC independence requirements.
    - Discuss with the Independent Auditor the potential effects of any disclosed relationships or services on the objectivity and independence of the Independent Auditor.
    - Ensure the rotation of the lead audit partner and other audit partners as required by the SEC.
  - **Hiring Policies**
    - Establish hiring policies regarding employment of former employees of the Independent Auditor.

### B. Financial Reporting and Annual Audit

- The Committee shall oversee:
  - **Annual Audit and Interim Review Procedures**
    - Review the proposed scope and approach of the audit plan with the Independent Auditor and senior financial management.
    - Review the audited financial statements quarterly unaudited financial statements and all internal controls reports and discuss with management and the Independent Auditor:
      1. Critical accounting policies and estimates,
      2. MD&A disclosures in Form 10-K and 10-Q,
      3. Any significant financial reporting issues or judgments, and
      4. The treatment of critical audit matters (CAMs).

- **Audit Issues**
  - Discuss with the Independent Auditor:
    1. Any problems or difficulties encountered during the audit,
    2. Management's response to such issues,
    3. Communications required under PCAOB AS 1301, and
    4. Compliance with Section 10A of the Exchange Act.
  - Conduct a post-audit review of the financial statements and audit findings, including any significant suggestions for improvements provided to management by the Independent Auditor.
  
- **Controls and Fraud**
  - Discuss the design and operating effectiveness of disclosure controls and procedures under Exchange Act Rules 13a-15 and 15d-15 with the CEO and CFO:
    1. Any material weaknesses or significant deficiencies in internal control over financial reporting; and
    2. Any fraud involving management or other key employees.
  
- **10-K Recommendation**
  - Based on these reviews and discussions, recommend to the Board whether the audited financial statements should be included in the Form 10-K.
  
- **Other SEC Filings and Public Reports**
  - Review other relevant reports or financial information submitted by the Company to the SEC or the public, which include management certifications as required by the Sarbanes-Oxley Act of 2002 (Sections 302 and 906) or relevant reports rendered by the Independent Auditor.

### **C. Internal Audit**

- The Committee shall:
  - Review and approve the internal audit plan.
  - Assess the performance, independence, staffing, and budget of the internal audit function.
  - Participate in the selection and performance reviews of the head of internal audit;
  - Review findings and recommendations made by internal auditors and management's responses.

### **D. Financial Disclosures and Reporting Practices**

- The Committee shall:
  - Review the quarterly financial statements, risk factors and related MD&A disclosures in Form 10-Q before filing;
  - Discuss quarterly earnings press releases, financial information, and earnings guidance;
  - Monitor the use of non-GAAP financial measures and related disclosures; and
  - Prepare the Audit Committee Report for inclusion in the proxy statement.

## **E. Risk Oversight and Compliance**

- The Committee’s risk oversight is focused on financial reporting, compliance, and related areas; other committees or the Board may also oversee other elements of enterprise risk management. The Committee shall:
  - Review policies governing risk assessment and management related to financial reporting and internal controls.
  - Discuss enterprise risk management (ERM) processes, including major financial, cybersecurity, privacy, legal, regulatory, and operational risks.
  - Review reports of significant cybersecurity risks, incidents, and disclosure obligations arising therefrom.
  - Review and discuss with management at least annually the Company’s insurance programs.
  - Review and make recommendations to the Board relating to financing, investment, debt, hedging or other treasury decisions by the Company and its subsidiaries, and oversee the establishment of policies appropriate to such transactions by Management.
  - Review the Company’s Investment Policy and other policies at least annually or as needed.
  - Establish procedures for:
    - The receipt and treatment of complaints regarding accounting or audit matters; and
    - Confidential, anonymous employee submissions regarding questionable accounting or auditing matters.
  - Receive reports from the Company’s General Counsel regarding any legal matter from which there is a reasonable likelihood of a significant impact on the Company’s financial statements.
  - Receive reports from the Company’s General Counsel on material litigation filed by or against the Company and any process, policy or compliance issues raised by the material litigation
  - Fulfill responsibilities set forth in the Company’s Code of Business Conduct and Ethics.

## **F. Related Person Transactions**

- The Committee shall:
  - Review and adopt the Company’s policies and procedures for reviewing and approving or ratifying “related person transactions” (defined as transactions required to be disclosed pursuant to Item 404 of Regulation S-K of the Exchange Act) and any changes thereto.
  - Review all “related person transactions” on an ongoing basis, and all such transactions must be approved by the Committee.

## **V. General Provisions**

- The Committee shall:
  - Review and reassess this Charter at least annually and recommend any changes to the Board;
  - Evaluate its own performance annually and report the results to the Board;
  - Keep written minutes of meetings for inclusion in the corporate records. The Company’s General Counsel or a designee shall attend all Committee meetings and keep such minutes;
  - Regularly report its activities and recommendations to the Board;
  - Perform any additional activities the Board may delegate to it; and
  - Form and delegate responsibilities to subcommittees as needed.
- The Committee is authorized to initiate any investigation appropriate to fulfilling its responsibilities.

- The Committee shall have sole authority to retain and terminate supplemental legal counsel, accounting or other advisors as necessary, and have sole authority to determine and receive from the Company appropriate funding for payment of: (i) compensation to the Independent Auditor, (ii) compensation to legal, accounting, or other advisors retained by the Committee as required by SEC rules.
- It shall have access to all relevant Company records and may request the presence of Company officers, employees, counsel, or auditors at meetings.
- The Committee is authorized to incur ordinary administrative expenses to carry out its responsibilities.

## **VI. Compensation**

- Members of the Committee shall receive such fees, if any, for their service as Committee members as set forth in the Non-Employee Director Compensation Policy.
- Members of the Committee may not receive any compensation from the Company except the fees and other compensation that they receive for service as a member of the Board or any committee thereof.

## **VII. Limitations**

- The Committee's primary role is one of oversight and while the Committee has the responsibilities set forth in this Charter, it is not responsible for:
  - Planning or conducting audits;
  - Determining that financial statements are complete and accurate in accordance with GAAP; or
  - Conducting investigations or ensuring compliance with laws and regulations.
- In carrying out its responsibilities, the Committee is not providing and cannot provide any expert or special assurance as to the Company's financial statements, or any professional certification as to the work of the independent registered public accounting firm. The Committee is entitled to presume the integrity of those persons and organizations with whom it deals and the accuracy and completeness of the information they submit.

ADOPTED: September 9, 2025

EFFECTIVE: September 18, 2025