



## **Dine Brands Global, Inc.**

### **Audit Committee Charter**

#### **Purpose**

The Committee is responsible for assisting the Board of Directors with the oversight of: (1) the integrity of the Corporation's financial statements; (2) the Corporation's compliance with legal and regulatory requirements; (3) the Corporation's independent auditor's qualifications and independence; (4) the performance of both the Corporation's internal audit function and the Corporation's independent auditor; (5) the preparation of required disclosures under applicable Securities and Exchange Commission rules and regulations; and (6) other matters as set forth herein.

#### **Membership**

The Committee shall consist of three or more directors, all of whom shall be independent in accordance with the New York Stock Exchange listing standards and applicable regulations of the Securities and Exchange Commission as determined by the Board of Directors.

The Board of Directors shall appoint the members of the Committee who shall serve for such term as the Board of Directors may determine or until the member's earlier resignation, removal by the Board of Directors, or death. The Chair of the Committee shall be appointed by the Board of Directors, provided that if the Board of Directors does not appoint a Chair, the members of the Committee by a majority vote may appoint a Chair.

#### **Meetings**

The Committee shall meet at least once every fiscal quarter and at such other times as it deems necessary or appropriate to fulfill its responsibilities. The Committee shall meet separately on a periodic basis with management, the person responsible for the internal audit function, and the Corporation's independent auditors.

The Committee shall report regularly to the Board of Directors and shall maintain minutes of its meetings and related records.

#### **Authority and Responsibilities**

The authority and responsibilities of the Committee shall include, but not be limited to, the following:

- Independent Auditor Oversight and Responsibilities.
  - Be solely and directly responsible for the appointment, compensation, retention (or termination) and oversight of the work of the independent auditor in preparing or issuing an audit report or performing other audit, review or attest services for the Corporation. The independent auditor shall report directly to the Committee.

- Pre-approve all audit services and permissible non-audit services (after taking into consideration the impact on the independent auditors' independence) to be provided by the independent auditor. Pre-approve all fees related to services provided by the independent auditor, which fees shall be paid by the Corporation. Approval of audit and permitted non-audit services and fees will be made by the Committee or the Chair of the Committee (who shall present such approvals to the full Committee at its next regularly scheduled meeting).
- At least annually, receive and review a report by the independent auditor describing the independent auditor's internal quality control procedures, any material issues raised by the auditing firm's most recent internal quality control review or peer review, or by any inquiry or investigation by a governmental or professional authority, within the preceding five years, with respect to one or more independent audits carried out by the independent auditors. Review steps taken by the independent auditor to address findings in any of the foregoing reviews.
- At least annually consider and evaluate the qualifications, performance and independence of the independent auditor, including the lead partner. In considering the independent auditor's independence, obtain and review a report by the independent auditor describing all relationships between the independent auditor and the Corporation. Monitor compliance with audit partner rotation requirements promulgated by the Securities and Exchange Commission.
- Review audit-related problems or difficulties with the independent auditor and management's response. Resolve all disagreements between the Corporation's independent auditors and management regarding financial reporting.
- Set clear hiring policies for employees or former employees of the independent auditor.
- Financial Reporting.
  - Review and discuss annual audited financial statements and quarterly financial statements, including Management's Discussion and Analysis of Financial Condition and Results of Operations, as well as Form 10-Ks and Form 10-Qs with management and the independent auditor. Review and discuss any other matters required to be reviewed or discussed under applicable legal, regulatory or professional or listing standards requirements.
  - Obtain and review annually, a report from the independent auditor, describing (i) all critical accounting policies and practices to be reflected in the annual audit, (ii) all alternative treatments of financial information within generally accepted accounting principles for policies and procedures related to material items that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor, and (iii) other material written communications between the independent auditor and management. Review any reports on such topics or similar topics prepared by management. Discuss with the independent auditor any material issues raised in such reports.
  - Review and discuss earnings press releases and financial information and earnings guidance provided to analysts and rating agencies.

- Oversee the Corporation's financial reporting activities, including accounting standards and principles, significant changes in such standards or principles or in their application and the key accounting decisions affecting the Corporation's financial statements, including alternatives to, and the rationale for, the decisions made.
- Oversight of Risk.
  - Discuss the Corporation's policies with respect to risk assessment and risk management and review and evaluate the guidelines and policies developed and implemented by management with respect to risk assessment and risk management.
  - Oversee and review with the Board of Directors, risk and risk mitigation associated with the Committee's purpose and areas of responsibility, including: accounting, auditing, financial reporting and internal controls over financial reporting.
  - Review and discuss with the Board of Directors, at least annually and at the Board of Directors' request, issues relating to the assessment and mitigation of major financial risks affecting the Corporation.
  - Review risk assessments from management with respect to cybersecurity and oversee the Corporation's cybersecurity risk management processes.
  - Review risk assessments from management with respect to food safety and quality assurance.
- Internal Audit Function.
  - Review the (1) purpose, authority and organizational reporting lines of the internal audit function; (2) annual audit plan, budget and staffing; and (3) annual performance of the internal audit function and the head of the internal audit function.
  - Review the scope, progress and results of the internal audit program, including significant findings and recommendations and management's responses.
  - Review and discuss with the independent auditor, the Corporation's internal audit function and management, the adequacy and effectiveness of the Corporation's systems of internal controls.
- Regulatory and Compliance.
  - Establish procedures for (1) the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls or auditing matters, and (2) the confidential, anonymous submission by employees of the Corporation of concerns regarding questionable accounting or auditing matters.
  - Review the Corporation's program to monitor compliance with the Corporation's Global Code of Conduct. Review any requests from directors and executive officers of the Corporation for waivers from the application of the Corporation's Code of Conduct for Non-Employee Directors and Global Code of Conduct, respectively, and related policies of the Corporation, and make recommendations to the Board of Directors concerning such requests.
  - Review legal and regulatory matters, including (1) any matters that may have a material impact on the financial statements of the Corporation and (2) any matters involving

potential or ongoing material violations of law or breaches of fiduciary duty by the Corporation or any of its directors, officers, employees or agents or breaches of fiduciary duty to the Corporation.

- Other.
  - Review and discuss the Corporation's information technology program, including quality and investment levels, and overall trends in technology applicable to the Corporation.
  - Prepare the report required by the rules of the Securities and Exchange Commission to be included in the Corporation's annual proxy statement.
  - Review and approve all related party transactions (as defined under Item 404 of Regulation S-K and under the standards of the Public Company Accounting Oversight Board). In doing so, consider the business rationale for the transaction and whether appropriate disclosures should be made.
  - Consult, retain (at the Corporation's expense), and terminate, in its sole discretion, outside advisors to the Committee. The Committee shall have sole authority to approve related fees and retention terms and oversee the work of the advisor.
- Conduct an annual self- assessment of the Committee's performance and charter and recommend any changes to the Committee's charter for approval by the Board of Directors.

The Committee shall have the authority to take any other actions or oversee any other matters in furtherance of its purpose or as determined by the Board of Directors. The Committee shall have the authority to delegate any of its responsibilities to subcommittees as the Committee may deem appropriate in its sole discretion.

**Approved by the Board of Directors on September 8, 2022.**