

**AUDIT COMMITTEE CHARTER
OF
HMH HOLDING INC.**

(Adopted as of April 1, 2026)

Purpose

The purpose of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of HMH Holding Inc. (the “Company”) is to oversee, review, act on and report to the Board on, the Company’s various auditing and accounting matters and processes, including the selection of the Company’s independent registered public accounting firm (sometimes referred to in this Committee Charter as the Company’s independent auditors), the scope of the Company’s annual audits, fees to be paid to the Company’s independent registered public accounting firm, the performance of the Company’s independent registered public accounting firm, the performance of the people responsible for the Company’s internal audit function, if the Committee determines that the Company should have an internal audit function, and the Company’s accounting practices and financial statements. In addition, the purpose of the Committee is to assist the Board with risk management, including major financial, cybersecurity, legal and regulatory compliance, artificial intelligence (“AI”), sustainability, climate-related and other environmental, social and governance risk exposures.

The primary role of the Committee is to oversee the Company’s financial reporting and disclosure process. To fulfill this obligation, the Committee relies on: management of the Company for the preparation and accuracy of the Company’s financial statements and for establishing effective internal controls and procedures to ensure the Company’s compliance with accounting standards, financial reporting procedures and applicable laws and regulations and the Company’s independent auditors for an unbiased, diligent audit or review, as applicable, of the Company’s financial statements and the effectiveness of the Company’s internal controls. The members of the Committee are not employees of the Company and are not responsible for conducting the Company’s annual audits or performing other accounting procedures.

The Board also recognizes that meeting the responsibilities of an audit committee requires a degree of flexibility. To the extent that procedures included in this Committee Charter go beyond what is required of an audit committee by existing law and regulation, such procedures are meant to serve as guidelines rather than inflexible rules and the Committee may adopt such different or additional procedures as it deems necessary from time to time.

Composition

The Committee shall be comprised of three or more directors, each of whom (i) meets the Nasdaq Global Select Market (“Nasdaq”) listing standards requirement for independence and (ii) otherwise satisfies the applicable requirements for audit committee service imposed by the Nasdaq listing standards or the Securities Exchange Act of 1934, as amended, and the rules and regulations promulgated thereunder (collectively, the “Exchange Act”), subject to any exceptions or grace periods from such Nasdaq or Exchange Act requirements available to the Company. Determinations as to whether a particular director satisfies the requirements for membership on

the Committee shall be made by the Board. A Committee member shall be immediately removed from the Committee without further action by the Board if such member is found by the Board to no longer satisfy such requirements.

Each member of the Committee shall be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement and cash flow statement. At least one member of the Committee (who may also serve as the audit committee financial expert described below) shall have past employment experience in finance or accounting, requisite professional certification in accounting or other comparable experience or background that leads to financial sophistication. At least one member of the Committee shall be an "audit committee financial expert" in accordance with the rules and regulations of the Securities and Exchange Commission (the "SEC"), and a person who satisfies this definition of audit committee financial expert will also be presumed to have financial sophistication. The designation or determination by the Board of a person as an audit committee financial expert will not impose on such person, individually, or the Committee or the Board, as a whole, any greater duties, obligations or liability than would exist in the absence of such designation or determination.

No member of the Committee can have participated in the preparation of the Company's or any of its subsidiaries' financial statements at any time during the past three years. No member of the Committee may serve simultaneously on the audit committee of more than two other public companies. To effectively perform his or her role, each member of the Committee shall obtain an understanding of the detailed responsibilities of Committee membership as well as the Company's business, operations and risks.

The members of the Committee shall be appointed annually by the Board and serve at the discretion of the Board until their successors are appointed or their earlier resignation or removal. Any vacancies on the Committee may be filled by the Board after consideration of the recommendation of the Nominating and Governance Committee of the Board with input from the Committee.

The Board shall designate one member of the Committee to serve as the chair of the Committee. The Committee may delegate any of its responsibilities to such chair, another member of the Committee or a subcommittee of the Committee, unless prohibited by applicable law, regulation or the Nasdaq listing standards.

Meetings

The Committee shall meet with such frequency and at such intervals as it shall determine is necessary to carry out its duties and responsibilities, but in any case, not less than four times a year.

The Committee shall meet separately, and periodically, with members of management of the Company and the Company's independent auditors, and shall invite such individuals to its meetings as it deems appropriate, to assist in carrying out its duties and responsibilities. The Committee shall meet regularly without such individuals present.

The Committee shall report its activities to the Board on a regular basis and make such recommendations with respect to its responsibilities and other matters as the Committee deems necessary or appropriate.

The Committee is governed by the same rules regarding meetings (including meetings in person or by telephone or other similar communications equipment), action without meetings, notice, waiver of notice, and quorum and voting requirements as are applicable to the Board.

The Committee shall maintain written minutes of its meetings, which minutes shall be filed with the minutes of the meetings of the Board.

External Advisors

The Committee shall have the authority, in its sole discretion, to select, retain and obtain the advice and assistance of the Company's independent auditors, outside legal counsel, any other accounting firm or such other advisors as it deems necessary to fulfill its duties and responsibilities under this Committee Charter. The Committee shall set the compensation and retention terms, and oversee the work, of any independent auditors, outside legal counsel, any other accounting firm and other advisors. The Committee shall receive appropriate funding from the Company, as determined by the Committee in its capacity as a committee of the Board, for the payment of compensation to the Company's independent auditors, any other accounting firm engaged to perform services for the Company, any outside legal counsel and any other advisors to the Committee.

The Committee shall also have authority to obtain advice and assistance from any member of management of the Company or other Company employee and to require any members of management of the Company or other Company employee or the Company's independent auditors, outside legal counsel or other advisors to attend meetings of the Committee or to meet with any members of, or advisors to, the Committee.

Notwithstanding the foregoing, the Committee shall be under no obligation to implement or follow the advice or recommendations of any member of management of the Company or other Company employee, any independent auditor, outside legal counsel, any other accounting firm or other advisor and shall at all times exercise its own judgment in fulfilling its duties and responsibilities under this Committee Charter.

Duties and Responsibilities

The Committee shall:

1. Review and discuss with management of the Company and the Board (and make recommendations to the Board, as appropriate, with respect to), and the Company's independent auditors, the Company's annual audited financial statements and quarterly financial statements, in each case, prior to the filing or distribution thereof, including the Company's disclosures within (i) the footnotes to such financial statements and (ii) "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the Company's filings with the SEC. The Committee shall make a recommendation to the Board as to whether the annual audited financial statements should be included in the Company's Annual Reports

on Form 10-K and produce the audit committee report required to be included in the Company's proxy statements.

2. Review and discuss with management of the Company and the Board (and make recommendations to the Board, as appropriate, with respect to) the information to be presented in the Company's earnings press releases, including the type of information, its presentation and the use of any pro forma or non-GAAP (as defined below) financial information, as well as earnings guidance provided to analysts and ratings agencies.
3. Be responsible for the appointment, retention, termination, fees paid to and oversight of the Company's independent auditors, as well as the resolution of disagreements between management of the Company and such independent auditors regarding accounting and financial reporting. The Company's independent auditors shall report directly to the Committee.
4. Pre-approve all auditing and non-audit services, including tax services, to be provided to the Company by the Company's independent auditors, subject to the de minimis exceptions for non-audit services that are approved by the Committee prior to the completion of an audit. The Committee may delegate to one or more of its members who is an independent director the authority to grant pre-approvals.
5. At least annually, receive and review a formal written statement from the Company's independent auditors delineating all relationships between such independent auditors and the Company, actively engage in a dialogue with such independent auditors with respect to any disclosed relationships or services that may impact the objectivity and independence of such independent auditors and take, or recommend that the Board take, appropriate action to oversee the independence of such independent auditors.
6. At least annually, review and discuss with the Company's independent auditors the following matters:
 - a. The report from such independent auditors describing the independent auditors' internal quality control procedures, any issues raised by the most recent internal quality control review, peer review or Public Company Accounting Oversight Board ("PCAOB") review or by inspection, inquiry or investigation by governmental or professional authorities within the preceding five years regarding one or more independent audits carried out by independent auditors and any steps taken to deal with any such issues;
 - b. Such independent auditors' responsibilities under generally accepted auditing standards and the responsibilities of management of the Company in the audit process, the overall audit strategy, the scope and timing of the independent auditors' annual audit of the Company's year-end financial statements (the "Annual Audit") and

any significant risks identified during the independent auditors' risk assessment procedures;

- c. Prior to the completion of the Annual Audit, a report from such independent auditors describing (a) all critical accounting policies and practices, (b) any significant changes in the Company's selection or application of accounting principles, (c) alternative treatments of financial information within United States generally accepted accounting principles ("GAAP") for material items that have been discussed with management of the Company, ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the independent auditors, (d) any significant unusual transactions, adjustments and judgments and accounting estimates made by management of the Company in connection with the preparation of the Company's financial statements and (e) any audit problems or difficulties, including difficulties encountered by the independent auditors during their audit work (such as restrictions on the scope of their activities or their access to information), any significant disagreements with management of the Company and the response by management of the Company to these problems;
- d. The nature of each identified critical audit matter, their basis for identifying a matter as a critical audit matter and how each such identified matter will be described in the auditor's report;
- e. Other material written communications between such independent auditors and management of the Company, such as any management letter, and the Company's response thereto, or a schedule of unadjusted differences;
- f. The adequacy and effectiveness of the Company's internal controls, including any significant deficiencies or material weaknesses in the design or operation of the Company's internal controls, any material changes in the Company's internal controls, any special audit steps adopted in light of any material control deficiencies, the expenses and use of Company assets by management of the Company and any fraud involving management of the Company or other Company employees with a significant role with respect to such internal controls;
- g. The Committee's understanding of the Company's relationships and transactions with related parties that are significant to the Company and the independent auditors' evaluation of the Company's identification of, accounting for and disclosure of its relationships and transactions with related parties, including any significant

matters arising from the audit regarding the Company's relationships and transactions with related parties; and

- h. Any other matters required to be discussed by PCAOB Auditing Standards No. 1301, *Communications with Audit Committees*, and other applicable requirements of the PCAOB and the SEC.
7. Obtain the opinion of management of the Company with respect to the performance of the Company's independent auditors.
8. Review and assess the qualifications, performance and independence of the Company's independent auditors, including an evaluation of the lead audit partner and regular rotation of the lead audit partner and other audit partners engaged in the Annual Audit, to the extent required by law and present the Committee's conclusions regarding such independent auditors' qualifications, performance and independence to the Board.
9. Select, retain, compensate, oversee and terminate, if necessary, any other 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 Company.
10. Review and discuss (and make recommendations to the Board, as appropriate, with respect to) the risks faced by the Company and the Company's policies and guidelines with respect to risk assessment and risk management, including the Company's major financial, cybersecurity, legal and regulatory compliance, AI, sustainability, climate-related and other environmental, social and governance risk exposures, and the steps management of the Company has taken to monitor and control such exposures.
11. Review and discuss with management of the Company, the Company's independent auditors and the Board (and make recommendations to the Board, as appropriate, with respect to) the adequacy and effectiveness of the Company's financial reporting process and its internal controls and management certifications to be included in, or attached as, exhibits to the Company's Annual Reports on Form 10-K or Quarterly Reports on Form 10-Q.
12. Review and discuss with management of the Company, the Company's independent auditors and the Board any correspondence with the SEC, or other governmental or regulatory authority, relating to the Company's (i) financial statements, (ii) internal controls, (iii) compliance with accounting standards, financial reporting procedures and applicable laws and regulations and/or (iv) filings with the SEC.
13. Oversee the hiring of any personnel from the Company's independent auditors in accordance with the hiring restrictions of the Sarbanes-Oxley Act of 2002.
14. Determine, with management of the Company, whether the Company should have an internal audit function.

15. If the Committee determines, with management of the Company, that the Company should have an internal audit function, review and discuss with management of the Company the appointment, performance and replacement, as applicable, of the personnel charged with managing the Company's internal audit function, the organization, plan and results of the Company's internal audit function, any significant changes in the planned scope of the Company's internal audit function and the regular internal reports to management of the Company prepared in connection with the Company's internal audit function.
16. Monitor compliance with the Company's Code of Conduct and the Company's Code of Ethics for Senior Officers (each, a "Code") and establish and oversee procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting or auditing matters, internal controls and Code matters and the confidential, anonymous submission of complaints to the Company regarding questionable accounting or auditing matters, internal controls and Code matters. Periodically review these procedures with management of the Company. Investigate, as appropriate, complaints and alleged breaches or violation of any Code and enforce the provisions of any Code. Review and approve any waiver of any Code for management of the Company and directors.
17. Review, approve and oversee any transaction between the Company and any related person (as defined in Item 404 of Regulation S-K and the Company's Related Party Transactions Policy) and any other potential conflict of interest situations.
18. Review, with the Company's legal counsel and the Board, legal compliance and legal matters that could have a significant impact on the Company's financial statements.
19. At least annually, review with management of the Company any emerging cybersecurity developments and threats, the Company's risks relating to cybersecurity, including a review of the state of the Company's cybersecurity, and the Company's strategy to mitigate its exposure to cybersecurity risks.
20. At least annually, review with management of the Company any emerging AI developments and threats, the Company's risks relating to AI and the development or use thereof, including a review of the Company's policies and practices related thereto, and the Company's strategy to mitigate its exposure to AI risks.
21. At least annually, review with management of the Company the Company's disclosures with respect to cybersecurity and AI, including the role of the Board and/or the Committee in the oversight thereof and the risks related thereto.
22. Conduct an annual performance evaluation of the Committee of its duties under this Committee Charter and present the results of such evaluation to the Board.
23. Review and assess the adequacy of this Committee Charter at least annually and recommend any proposed changes to the Board for approval.

24. Perform such other duties and responsibilities, consistent with this Committee Charter, the Company's bylaws, the Company's Delegated Authority Policy, governing law, the Nasdaq listing standards and such other requirements applicable to the Company, delegated to the Committee by the Board.

Powers

The Committee shall have all of the powers of the Board that are necessary or appropriate for the Committee to fulfill its purposes, engage outside advisors and carry out its duties and responsibilities as set forth in this Committee Charter.