

UNITED AIRLINES HOLDINGS, INC.
Audit Committee Charter

Purpose

The purpose of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of United Airlines Holdings, Inc. (the “Company”) is to:

- oversee the accounting and financial reporting processes of the Company and the audits of the financial statements of the Company;
- assist the Board in fulfilling its responsibility to oversee (a) the quality and integrity of the Company’s financial statements and related disclosures and adequacy of the Company’s system of disclosure controls and internal control over financial reporting and risk management, (b) the Company’s compliance with legal and regulatory requirements and ethical standards, (c) the independent auditors’ qualifications, performance and independence, and (d) the performance of the Company’s internal audit function and independent auditors;
- oversee the Company’s controls and procedures relating to its environmental, social and governance (“ESG”) material disclosures and reporting, including assurance processes where applicable;
- prepare an audit committee report as required by the rules and regulations of the Securities and Exchange Commission (the “SEC”) to be included in the Company’s annual proxy materials; and
- provide an open avenue of communication between the independent auditors, the internal auditors, management and the Board.

Notwithstanding the Committee’s purposes set forth above, the Committee is not responsible for certifying the Company’s financial statements or guaranteeing the independent auditors’ report. The fundamental responsibility for the Company’s financial statements and disclosures rests with management. In fulfilling their responsibilities, it is recognized that members of the Committee are not employees of the Company, do not work with the Company full time, and are not, and do not represent themselves to be, acting as professional accountants or auditors on behalf of the Company. The functions of the Committee are not intended to duplicate or substitute for the activities of management and the independent auditors, and the Committee members cannot provide any expert or special assurance as to the Company’s financial statements or internal controls or any professional certifications as to the work of the independent auditors.

In addition to the powers and responsibilities expressly delegated to the Committee below, 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 Amended and Restated Bylaws (the “Bylaws”) 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 the requirement of Board approval, and any decision made by the Committee (including any decision to exercise or refrain from exercising any of the powers delegated to the Committee hereunder) shall be at the Committee’s sole discretion. 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. To the fullest extent permitted by law, the Committee shall have the power to determine which matters are within the scope of the powers and responsibilities delegated to it.

Membership

Composition

The Committee shall consist of no fewer than three members. Each member of the Committee shall be appointed by the Board (taking into account any recommendations of the Nominating/Governance Committee) and shall serve until such member’s successor is duly appointed and qualified or until such member’s resignation or removal by the

Board. The Board shall appoint a Chair of the Committee, taking into account the recommendation of the Nominating/Governance Committee. The Nominating/Governance Committee is responsible for making recommendations to the Board regarding Committee membership and appointment of the Chair of the Committee.

Qualifications

The Committee's composition shall meet the independence and expertise requirements for audit committees established by the listing standards of The Nasdaq Stock Market ("Nasdaq") or other national securities exchange, as applicable, Section 10A(m)(3) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and any applicable rules or regulations of the SEC, in each case as in effect from time to time, any other applicable laws and regulations and the Corporate Governance Guidelines of the Company. In compliance with Nasdaq listing standards, all Committee members must be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement and cash flow statement, and at least one Committee member must have past employment experience in finance or accounting, requisite professional certification in accounting or any other comparable experience or background that results in the individual's financial sophistication. Additionally, at least one member of the Committee shall be an "audit committee financial expert" as defined by the SEC. No Committee member shall have participated in the preparation of the Company's or any of its subsidiaries' financial statements at any time during the past three years.

Any action duly taken by the Committee shall be valid and effective, whether or not the members of the Committee at the time of such action are later determined not to have satisfied the requirements for membership provided herein.

Service on Multiple Audit Committees

No member of the Committee may serve on the audit committee of more than two other public companies.

Compensation

No member of the Committee may receive, directly or indirectly, any compensation from the Company other than (a) fees paid to directors for service on the Board or a committee of the Board (including the Committee), including any equity compensation and any perquisites paid or provided to directors as part of their directors' compensation and approved by the Nominating/Governance Committee, and (b) to the extent permitted by applicable law or regulations, a pension or other deferred compensation for prior service on the Board that is not contingent on future service on the Board.

Authority and Responsibilities

The Committee shall have the following responsibilities:

Financial Reporting

1. The Committee shall review and discuss with the Company's independent registered public accounting firm ("independent auditors") their audit scope and plan for the annual audit of the Company's financial statements to be included in the Company's Annual Report on Form 10-K (the "Form 10-K") and ensure that such scope is sufficiently comprehensive.
2. The Committee shall review and discuss with management and the independent auditors prior to the Company's filing of the related report (a) the audited financial statements to be included in the Form 10-K, (b) the quarterly financial statements to be included in the Company's Quarterly Reports on Form 10-Q (each a "Form 10-Q"), and (c) in each case, the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the Form 10-K and each of the Form 10-Qs.

3. In connection with the annual audit and the review of quarterly financial information by the independent auditors, the Committee shall, prior to the filing of the Form 10-K or each of the Form 10-Qs, as applicable, review and discuss with the independent auditors, to the extent applicable, (a) the results of the independent auditors' annual audit examination or review of the quarterly financial statements, (b) any audit or review problems or difficulties encountered in the course of the audit work or review, including any restrictions on the scope of the independent auditors' activities or on access to requested information and any significant disagreements with management, and management's response thereto, (c) any critical audit matter ("CAM") addressed in the audit and the relevant financial statement accounts or disclosures that relate to each CAM and (d) matters required to be discussed by applicable requirements of the Public Company Accounting Oversight Board ("PCAOB") or SEC rules and regulations. The Committee shall be responsible for the resolution of any disagreements between the Company's management and the independent auditors regarding accounting and financial reporting.
4. With respect to any financial statements audited or reviewed by the independent auditors, the Committee shall receive from the independent auditors prior to the filing with the SEC of such financial statements, a timely oral or written report with respect to: (a) all critical accounting policies and practices, (b) all alternative treatments of financial information within generally accepted accounting principles that have been discussed with the management of the Company, the ramifications of the use of such alternative disclosures and treatments and the disclosure and treatment preferred by the independent auditors, (c) other material written communications between the independent auditors and the management of the Company (such as any management or internal control letter or schedule of unadjusted audit differences), and (d) any significant accounting adjustments that were noted or proposed by the independent auditors but were "passed" (as immaterial or otherwise). The Committee shall review and discuss with the independent auditors and management, as appropriate, the reports of the independent auditors referred to in this paragraph. The independent auditors will review any required communications with either the Chair of the Committee or the Committee as a whole in advance of the issuance of any audit opinion or consent to include a previously issued audit opinion to be included in or filed with an SEC filing or report.
5. The Committee shall (a) review and discuss with management and the independent auditors any material off-balance sheet structures and the effect of such structures, if any, on the Company's financial statements, and (b) review and approve any related party transactions that are required to be disclosed in the Company's proxy statement under Item 404 of Regulation S-K in accordance with the Company's related person transaction approval policy.
6. The Committee shall discuss earnings press releases, including with respect to the use of non-GAAP financial measures, and review particular releases or guidance to the extent the Committee deems advisable. This discussion may be done generally (consisting of discussing the types of information to be disclosed and the type of presentations to be made).
7. The Committee shall determine whether to recommend to the Board, based on the Committee's review and discussion with management and the independent auditors, as required under this Charter, that the Company's audited financial statements be included in the Form 10-K.
8. The Committee shall prepare and approve the report of the audit committee required by the rules and regulations of the SEC to be included in the Company's annual proxy statement.
9. The Committee shall review disclosures by management with respect to any significant deficiencies in the design and operation of the Company's internal control over financial reporting or material weaknesses in the Company's internal control over financial reporting, any fraud involving management or other employees who have a significant role in the Company's internal control over financial reporting, as well as significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements. Management shall discuss with the Committee and the independent auditors any special steps adopted in light of any

discovered significant deficiencies or material weakness in the Company's internal control over financial reporting. The Committee shall be informed by management of the process used by management to prepare the certifications required under Sections 302 and 906 of the Sarbanes-Oxley Act of 2002, including the integrity of the Company's disclosure controls and procedures.

10. The Committee shall review and discuss (a) management's assessment of the Company's internal control structure and procedures for financial reporting and management's annual report on the Company's internal control structure and procedures for financial reporting, as required by the rules and regulations of the SEC, and (b) the independent auditors' attestation and report on management's annual report on the Company's internal control structure and procedures for financial reporting, as required by the rules and regulations of the SEC.
11. The Committee shall periodically discuss with the independent auditors, without management being present, the independent auditors' judgment about the quality of the accounting principles applied in the Company's financial reporting.
12. The Committee shall review periodically any significant legal, regulatory and accounting matters that may have a material impact on the Company's financial statements.

Accounting Controls and Internal Audit

13. The Committee shall review and approve management's appointment, replacement, reassignment or dismissal of the Vice President Internal Audit (or any other individual performing the function of the senior internal audit executive) (the "Chief Audit Executive / CAE"), and shall periodically review the compensation and performance of the CAE.
14. The Committee shall review the Company's internal audit function, including responsibilities, budget and staffing, and shall review and approve the internal audit charter and the internal audit plan on an annual basis.
15. The Committee shall review the summaries of the internal audit reports to management and management's responses and discuss with the CAE, management and the independent auditors, as appropriate, significant internal audit findings and management's responses to such findings.
16. The Committee shall review with the independent auditors, the CAE and management the extent to which changes or improvements in financial or accounting practices and internal controls that were previously reviewed and/or approved by the Committee have been implemented.
17. The Committee shall meet separately, periodically, with management, the independent auditors and the CAE.

Independent Auditors

18. The Committee shall be directly responsible for the appointment, compensation, retention, termination, oversight and evaluation of the work of the independent auditors performed for the purpose of preparing or issuing an audit report or performing other audit, review or attest services. The independent auditors shall report directly to the Committee. The Committee shall recommend each year to the Board, subject to ratification by the stockholders at the Company's annual meeting of stockholders, the appointment of the independent auditors for the ensuing year.
19. The Committee shall establish clear hiring policies with respect to employees and former employees of the independent auditors.
20. The Committee shall pre-approve all audit services and non-audit services rendered to the Company by its independent auditors, except as permitted by applicable law, Nasdaq listing standards or other

national securities exchange, as applicable. One or more members of the Committee may be delegated the responsibility to grant pre-approvals for audit and non-audit services and present those decisions to the full Committee at a Committee meeting. In addition, the Committee may establish pre-approval policies and procedures, provided that (a) such policies and procedures are detailed with respect to the particular service rendered by the independent auditors, (b) the Committee is informed of all services approved under such policies and procedures, (c) such policies and procedures do not delegate the Committee's responsibilities to the Company's management, and (d) such policies and procedures comply with Section 10A of the Exchange Act.

21. The Committee shall at least annually, obtain and review a written report by the independent auditors describing: (a) the independent auditors' internal quality-control procedures, (b) any material issues raised by the most recent internal quality-control review, or peer review, of the independent auditors, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, with respect to any independent audit carried out by the independent auditors, and any steps taken to deal with any such issues, and (c) all relationships between the independent auditors and the Company, including the matters covered by the applicable requirements of the PCAOB, that may reasonably be thought to bear on the independence of the independent auditors. The Committee shall review and discuss with the independent auditors their periodic written disclosures regarding independence and any relationships or services that may impact the objectivity and independence of the independent auditors and, if so determined by the Committee, take, or recommend that the Board take, appropriate action to satisfy itself as to the independence of the independent auditors. After reviewing the report and the independent auditors' work throughout the year, the Committee shall evaluate the independent auditors' qualifications, performance and independence. This evaluation should include the review and evaluation of the lead partner of the independent auditors. In making its evaluation, the Committee should take into account the opinions of management and the CAE. The Committee shall present its conclusions with respect to the independent auditors to the Board.
22. The Committee shall periodically review the independent auditor guidelines and practices to evaluate and oversee the independence of the independent auditors. The Committee shall review the independent auditors' policies and practices regarding: (a) the rotation of the lead, concurring and other audit partners, as required by the rules and regulations of the SEC or as is necessary to ensure the continuing independence of the independent auditors, (b) employee relationships, to ensure no current or previous relations exist between any employee of the Company who serves in a "financial reporting oversight role" (i.e., a role in which a person can exercise influence over the contents of the financial statements or anyone who prepares them, such as the chief executive officer, president, chief financial officer, controller, CAE, director of financial reporting, treasurer, director of revenue accounting or any equivalent position) and the independent auditors that may impair the independent auditors' independence under the rules and regulations of the SEC or otherwise, and (c) compensation practices, to ensure they are structured so as not create any conflicts of interest that may impair the independent auditors' independence under the rules and regulations of the SEC or otherwise.
23. The Committee shall obtain assurance from the independent auditors that the annual audit of the Company's financial statements was conducted in a manner consistent with Section 10A of the Exchange Act.
24. The Committee shall discuss with the independent auditors the independent auditors' judgment about the competence, performance and cooperation of the Company's internal audit function and management.

Risk Assessment and Risk Management Strategies

25. The Committee shall review the Company's risk assessment and risk management policies and strategies (taking into account the risk assessment and risk management policies and strategies managed through the Company's Finance Committee). The Committee shall discuss the

Company's major business risk exposures (including those related to data privacy, cybersecurity, ESG, climate and emerging business disruption technologies) and the steps management has taken to monitor, mitigate and/or control such risk exposures.

26. The Committee shall oversee and periodically review the security of the Company's information technology systems and controls, including programs and defenses against cybersecurity threats.
27. The Committee shall review certain legal and regulatory matters (including loss contingencies with respect to legal matters) that may have a material impact on the Company's financial statements. The Committee shall discuss such matters with the Company's General Counsel, as appropriate.

Ethics and Compliance

28. The Committee shall discuss with management and the independent auditors any correspondence from or with regulators or governmental agencies, any employee complaints or any published reports that raise material issues regarding the Company's financial statements, financial reporting process, accounting policies or internal audit function.
29. The Committee shall discuss the Company's significant compliance policies and programs with the appropriate members of management of the Company and, to the extent it deems appropriate, obtain from such members of management reports with respect to such compliance policies and programs. The Head of the Ethics & Compliance Office ("ECO") shall provide quarterly reports to the Committee on matters within the mandate of the ECO, including potential ethics and compliance violations that the ECO is investigating.
30. The Committee shall review the Company's policies relating to business conduct and ethics, and recommend amendments to such policies, as appropriate, to the Board for approval. The Committee shall review the compliance procedures and processes in place to enforce the Company's Code of Ethics and Business Conduct (the "Code") and any successor code of conduct or ethics adopted by the Company and oversee management's monitoring of compliance with such procedures and processes. The Company's Chief Compliance Officer shall provide periodic reports to the Committee on matters within its mandate, including potential ethics and compliance violations under investigation. The Committee shall assist the Board and the Nominating/Governance Committee in reviewing and considering any requests by a director or executive officer for a waiver from compliance with the Code and, to the extent any such waiver requires disclosure pursuant to the rules and regulations of the SEC or other applicable law, shall review such disclosure.
31. The Committee shall review and consider any request for a waiver from compliance with the Company's Corporate Governance Guidelines with respect to a member of the Nominating/Governance Committee.

ESG Reporting

32. The Committee shall review and discuss with management and the internal audit function the controls, procedures and processes that the Company has in place to ensure the accuracy of its material disclosures and reporting relating to ESG matters, including any assurance provided by the independent auditor or other third party.
33. At least annually, the Committee shall review legislative and regulatory developments affecting ESG disclosures within the financial reporting framework and reports by management regarding internal quality control procedures over ESG disclosures. The Committee shall also receive periodic updates on the Company's compliance with applicable disclosure-related ESG legislative and regulatory developments, monitor developments in integrated reporting for these areas for alignment with financial reporting, including discussions with management, the internal audit function and the independent auditors regarding the Company's material disclosures and reporting with respect to

ESG matters made pursuant to ESG reporting frameworks and any assurance with respect to such disclosure and reporting.

34. The Committee shall review, in conjunction with other committees as appropriate, the Company's external ESG reports, as appropriate, and oversee the reporting of ESG matters in the Company's SEC filings.

Other Responsibilities

35. The Committee shall establish procedures for (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, auditing or internal accounting control matters and (b) the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.
36. The Committee shall review the Company's policies and procedures with respect to officers' expense accounts and perquisites, including their use of corporate assets, and the results of the annual review of these areas conducted by the Company.
37. The Committee shall review with the Board any issues that arise with respect to the quality or integrity of the Company's financial statements, the performance and independence of the Company's independent auditor, the performance of the internal audit function, and the Company's compliance with legal or regulatory requirements.
38. At least annually, the Committee shall review its own performance.
39. The Committee shall reassess the adequacy of this Charter at least annually in such manner as it deems appropriate and submit such evaluation, including any recommendations for change, to the Board for review, discussion and approval.

Reports

40. The Committee shall give regular reports to the Board on the meetings of the Committee and on such other matters as required by law, Nasdaq listing standards, this Charter or as the Board shall from time to time specify.

Retention of Consultants and Advisors; Investigations

41. The Committee shall have the authority to engage, and determine the appropriate funding for engaging, such independent counsel, experts and other advisors as it determines appropriate to assist it in the full performance of its functions, without having to seek Board approval. The Company shall provide appropriate funding as determined by the Committee as is necessary to fulfill the Committee's duties and responsibilities (including appointment and compensation of the Company's independent auditors and engagement of appropriate independent advisors to the Committee). The Committee shall have the authority to conduct or authorize investigations into or studies of any matters within its scope of responsibilities. In addition to independent advisors, the Committee shall have the authority to obtain advice and assistance from internal legal, accounting and other advisors.

Meetings, Structure and Operations

The Committee may form and delegate authority to subcommittees, to the extent consistent with the Company's Amended and Restated Certificate of Incorporation, Bylaws, Nasdaq listing standards and applicable law.

The Committee will coordinate, to the extent appropriate, with the Finance Committee or any other relevant committee with respect to risk assessment and risk management policies and strategies and with the Public

Responsibility Committee or any other relevant committee with respect to ESG and corporate responsibility and related issues.

The Committee may act by unanimous written consent signed by each member of the Committee.

The Committee shall maintain minutes or other records of its meetings and shall give regular reports to the Board on these meetings and its other activities.

All minutes of meetings of the Committee and all unanimous written consents of the Committee shall be filed with the records of meetings of the Committee and delivered to the Secretary of the Company.

The Committee shall meet as often as may be deemed necessary or appropriate in its judgment, and in any event at least quarterly. The Committee may request that members of management or others attend its meetings to provide pertinent information, as necessary or appropriate.

Approved by the Audit Committee
Date: December 5, 2023

Approved by the Board of Directors
Date: December 6, 2023