

BOYD GAMING CORPORATION
AUDIT COMMITTEE CHARTER
(As Amended October 11, 2023)

I. Authority and Purpose

The Audit Committee of Boyd Gaming Corporation (the “Company”) is appointed by the Company’s Board of Directors (the “Board”) to assist the Board with the oversight of (A) the integrity of the Company’s financial statements, (B) the Company’s compliance with legal and regulatory requirements, (C) the qualifications and independence of the Company’s independent registered public accounting firm (“independent auditors”), (D) the performance of the Company’s independent auditors and internal audit function, and (E) the Company’s systems of disclosure controls and procedures and compliance with ethical standards adopted by the Company. The Audit Committee (the “Committee”) shall undertake those specific duties and responsibilities listed below and such other duties as the Board shall from time to time prescribe. All powers of the Committee are subject to the restrictions designated in the Company’s Bylaws and applicable law.

II. Statement of Policy

The Committee shall oversee the accounting and financial reporting processes of the Company and audits of the financial statements of the Company. In so doing, the Committee shall endeavor to maintain free and open means of communication between the directors, the independent auditors, the internal auditors and the financial management of the Company. The Committee will encourage continuous improvement and will foster adherence to the policies, procedures, and practices at all levels for the Company to comply with the requirements of the Sarbanes-Oxley Act of 2002 (the “Sarbanes-Oxley Act”). In addition, the Committee shall review the accounting policies and procedures adopted by the Company to fulfill its responsibilities regarding the fair and accurate presentation of financial statements in accordance with generally accepted accounting principles and applicable rules and regulations of the Securities and Exchange Commission and the New York Stock Exchange (the “NYSE”) audit committee requirements.

III. Committee Membership

The Committee shall consist of no fewer than three members. Each member of the Committee shall meet the independence requirements of the New York Stock Exchange, any other regulatory requirements, and the standards established by the Board from time to time.

Committee members shall be elected by the Board at the annual meeting of the Board of Directors and shall serve until their successors shall be duly elected and qualified. Committee members may be removed at any time by vote of the Board.

Members of the Committee shall not simultaneously serve on the audit committees of more than three public companies, unless the Board determines that such simultaneous service would not impair the ability of such member to effectively serve on the Committee and discloses such determination in the Company's annual proxy statement.

At least one member of the Committee shall be an "audit committee financial expert," as defined by Item 401(h) of Regulation S-K, having (A) an understanding of generally accepted accounting principles and financial statements, (B) the ability to assess the general application of such principles in connection with the accounting for estimates, accruals and reserves, (C) experience preparing, auditing, analyzing or evaluating financial statements that present the breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of issues that can reasonably be expected to be raised by the Company's financial statements (or experience actively supervising one or more persons engaged in such activities), (D) an understanding of internal controls and procedures for financial reporting and (E) an understanding of audit committee functions.

Each member of the Committee shall be financially literate, as determined by the Board in its business judgment or must become financially literate within a reasonable period of time after his or her appointment to the Committee. At least one member shall have accounting or related financial management expertise, as the Board interprets such qualification in its business judgment. The Committee will endeavor to provide its members with annual continuing education opportunities in financial reporting and other areas relevant to the Committee.

IV. Structure and Meetings

The Committee shall conduct its business in accordance with this Charter, the Company's Bylaws and any direction by the whole Board.

The Committee Chairperson shall be designated by the Board, or, if it does not do so, the Committee members shall elect a Chairperson by a vote of the majority of the full Committee.

The Committee will meet at least four (4) times each year. The Committee may establish its own schedule, which it will provide to the Board in advance. The Chairperson or a majority of the members of the Committee may call meetings of the Committee upon such notice as is required for special Board meetings in accordance with the Company's Bylaws.

The Committee shall conduct periodic separate executive sessions with management, with the Company's chief internal audit executive, and with the independent auditors. Each regularly scheduled meeting will conclude with an executive session of the Audit Committee.

A majority of the Committee, but not less than two members shall constitute a quorum for the transaction of business. Unless the Committee by resolution determines

otherwise, any action required or permitted to be taken by the Committee may be taken without a meeting if all members of the Committee consent thereto in writing and the writing or writings are filed with the minutes of the proceedings of the Committee.

As necessary or desirable, the Chairperson of the Committee may require that any other Director, officer or employee of the Company, or other persons whose advice and counsel are sought by the Committee, be present at meetings of the Committee. Members of the Committee may participate in a meeting through use of conference telephone or similar communications equipment, so long as all members participating in such meeting can hear one another, and such participation shall constitute presence at such meeting.

The Committee Chairperson will preside at each meeting and, in consultation with the other members of the Committee, will set the frequency and length of each meeting and the agenda of items to be addressed at each meeting. The Committee Chairperson will approve the agenda for the Committee's meetings and any member may suggest items for consideration. The Chairperson of the Committee shall ensure that the agenda for each meeting is circulated to each Committee member in advance of the meeting.

The Chairperson of the Committee (or other member designated by the Chairperson or the Committee in the Chairperson's absence) shall regularly report to the full Board on its proceedings and any actions that it takes. The Committee will maintain written minutes of its meetings, which minutes will be maintained with the books and records of the Company. Meeting minutes will be provided in draft format after the Audit Committee meeting.

V. Duties and Responsibilities

The Committee's oversight practices should remain flexible, in order to best react to changing conditions and to ensure to the Board and the Company's stockholders that the corporate accounting and reporting practices of the Company are in accordance with all requirements and are of the highest quality.

In meeting its responsibilities, the Committee is expected to:

A. Appoint and be directly responsible for the compensation, retention, and oversight of the work of any independent auditors engaged (including resolution of disagreements between management and the independent 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, and each such firm shall report directly to the Committee. The Committee shall be directly responsible for the pre-approval of all non-audit services performed by the independent auditors. The Committee shall have the sole authority to approve all audit engagement fees and terms, as well as all significant non-audit engagements with the independent auditors. Consideration shall be given to whether the independent auditors performance of such non-audit services is compatible with the auditor's independence. The Committee may delegate to one or more

designated Committee members the authority to grant pre-approvals required for such services. The decisions of any Committee member to whom authority is delegated hereunder shall be presented to the Committee at each of its scheduled meetings. The Board will seek shareholder ratification of the independent auditors selected by the Committee at the Company's annual meeting of shareholders.

B. Review the rationale for employing audit firms other than the principal independent auditors; and, where an additional audit firm has been employed, review the coordination of audit efforts to assure completeness of coverage, reduction of redundant efforts, and the effective use of audit resources.

C. Review the independence of the independent auditors, including a review of management consulting services, and related fees, provided by the independent auditors. The Committee shall require the independent auditors at least annually to provide a formal written statement delineating all relationships between the independent auditors and the Company consistent with the NYSE audit committee requirements and request information from the independent auditors and management to determine the presence or absence of a conflict of interest. The Committee shall actively engage the auditors in a dialogue with respect to any disclosed relationships or services that may impact the objectivity and independence of the auditors. The Committee shall take, or recommend that the full Board take, appropriate action in response to the auditors' report to satisfy itself of the auditors' independence.

D. Obtain and review, at least annually, a report by the independent auditors describing: the firm's internal quality-control procedures; any material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm, and any steps taken to deal with any such issues; and (to assess the auditor's independence) all relationships between the independent auditors and the Company.

E. Evaluate the Company's independent auditors' qualifications, performance and independence. This evaluation shall include the review and evaluation of the lead partner of the independent auditor. In making its evaluation, the Committee shall take into account the opinions of management and the internal auditors. In addition to assuring the regular rotation of the lead audit partner as required by law, the Committee shall further consider whether, in order to assure continuing auditor independence, there shall be regular rotation of the audit firm itself. The Committee shall present its conclusions with respect to the independent auditors to the Board.

F. Review with management and the independent auditors the scope and responsibilities of an internal audit department, the coordination of effort between the internal and independent audit functions to assure completeness of coverage, reduction of redundant efforts and effective use of audit resources, and monitor progress under the internal audit plan during the year and its results. Review with management the

appointment, replacement, reassignment or dismissal of the Company's chief internal audit executive. Discuss the budget and staffing of the internal audit function with management, the chief internal audit executive, and the independent auditors. Review with management and the Company's chief internal audit executive any significant findings and recommendations of the Company's chief internal audit executive, together with management's responses thereto, any significant difficulties encountered in the course of the internal audit, including any restrictions on the scope of work or access to required information, and any significant changes required in the chief internal audit executive's audit plan. Ensure that the internal audit activity has an external quality assurance review every five years. Review and approve the internal audit charter at least annually.

G. Review and discuss with management and the independent auditors, before release, the Company's annual audited financial statements and quarterly financial statements, including the related notes and the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations." Make a recommendation to the Board whether or not the audited financial statements should be included in the Company's Annual Report on Form 10-K.

H. Review and discuss with management earnings press releases and financial information and earnings guidance provided to analysts and rating agencies.

I. In consultation with the independent auditors, the internal audit department and management, consider and review at the completion of the annual examinations and such other times as the Committee may deem appropriate:

(1) The independent auditors' audit of the financial statements and their report thereon.

(2) The independent auditors' reports regarding critical audit matters, critical accounting policies, alternative treatments of financial accounting and information and other material written communications between the independent auditors and management, and the ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditors.

(3) Any significant changes required in the independent auditors' audit scope and plan.

(4) Any audit problems or difficulties and management's response. The Committee shall review any difficulties encountered during the course of the audit, including any restrictions on the scope of the independent auditors' activities or on access to requested information and any significant disagreements with management. Among the items the Committee may review are: any accounting adjustments that were noted or proposed by the independent auditors but were "passed" (as immaterial or otherwise by management); any communications between the audit team and the audit firm's national office respecting auditing or accounting issues presented by the

engagement; and any “management” or “internal control” letter issued, or proposed to be issued, by the audit firm to the Company. The review should also include discussion of the responsibilities, budget and staffing of the Company’s internal audit function.

(5) The effect or potential effect of any regulatory change, accounting initiatives or off-balance sheet structures on the Company’s financial statements with the assistance of the Company’s legal counsel.

(6) The risk of management’s ability to override the Company’s internal controls.

(7) Any correspondence with regulators or governmental agencies and any employee complaints or published reports that raise material issues regarding the Company’s financial statements or accounting policies.

(8) Other matters related to the conduct of the audit, which are to be communicated to the Committee under the requirements of the Public Company Accounting Oversight Board (“PCAOB”) and generally accepted auditing standards.

(9) Discuss with the independent auditors the matters required to be discussed under applicable requirements of the PCAOB, as modified or supplemented.

(10) Obtain from the independent auditors assurance that it has complied with Section 10A of the Securities Exchange Act of 1934 (the “Act”).

J. On a quarterly basis, review and discuss with the independent auditors, management (including the Company’s Chief Executive Officer and Chief Financial Officer) and the Company’s chief internal audit executive the following:

(1) The principal executive officer and principal financial officer certifications required to be made in connection with the Company’s periodic reports under the Act and the Sarbanes-Oxley Act.

(2) All significant deficiencies in the design or operation of internal controls which could adversely affect the Company’s ability to record, process, summarize and report financial data, including any material weaknesses in internal controls identified by the Company’s independent auditors or the internal audit department.

(3) Any fraud, whether or not material, that involves management or other employees who have a significant role in the Company’s internal controls.

(4) Any significant changes in internal controls or in other factors that could significantly affect internal controls, including any corrective actions with regard to significant deficiencies and material weaknesses.

K. Annually, obtain a written report from management on the effectiveness of internal controls over financial reporting, including controls designed to prevent or mitigate financial statement fraud, and review the effectiveness of internal controls with management, the Company’s chief internal audit executive and the independent auditors.

L. Understand the scope of the internal and independent auditors' review of internal control over financial reporting and obtain reports on significant findings and recommendations, together with management responses.

M. Review the procedures established by management for:

(1) The receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters.

(2) The confidential, anonymous submission by employees of the Company or other whistleblower complaints of concerns regarding questionable accounting or auditing matters.

(3) The receipt and treatment of any evidence of a violation of the securities laws or breach of fiduciary duty brought to the Committee's attention by the Company's inhouse or external securities counsel.

N. Review and approve any contracts or transactions greater than \$100,000 (individually or together in the aggregate if part of a series of related transactions) entered into between the Company and any director, officer or employee of the Company or an affiliate of any such director, officer or employee ("Related Party Transactions"), other than employment and compensation-related agreements or any purchases of products from the Company by such individuals in the ordinary course as a retail customer. Review with management, as appropriate, any Related Party Transactions up to \$100,000

O. Discuss with management and the chief internal audit executive the Company's practices for performing a risk assessment and identifying a risk management plan . The Committee shall discuss the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures. The Committee shall discuss guidelines and policies to govern the policies by which risk assessment and management is undertaken.

P. Set clear hiring policies for employees or former employees of the independent auditors consistent with governing laws and regulations, including the requirements of the Sarbanes-Oxley Act.

Q. Prepare the Audit Committee report in the Company's proxy statement in accordance with SEC requirements.

R. Report regularly to the Board regarding the execution of the Audit Committee's duties and responsibilities, activities, any issues encountered and related recommendations. Such report shall review 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, and the performance of the internal audit function.

While the fundamental responsibility for the Company's financial statements and disclosures rests with management and the independent auditors, the Committee shall review: (1) major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's accounting and operations or application of accounting principles, and major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material internal control deficiencies; (2) analyses prepared by management or the independent auditors setting forth significant financial reporting issues and justifications made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements; (3) the effect of regulatory and accounting initiatives as well as off-balance sheet structures, on the financial statements of the Company; and (4) the type and presentation of information to be included in earnings press releases (paying particular attention to any use of "pro forma" or "adjusted" non-GAAP information), as well as review of financial information and earnings guidance provided to analysts and rating agencies.

S. Review with management, the Company's finance function, including its budget, organization, and quality of personnel.

T. Oversee the Company's procedures for the prevention and detection of fraud by: (1) reviewing management's arrangement for prevention, deterrence and actions against perpetrators of fraud; (2) ensuring that appropriate action is taken against known perpetrators of fraud; and (3) reviewing with management the Company's antifraud programs and controls in place to identify and investigate potential fraud.

U. Address or take action with respect to any other matter specifically delegated to the Committee from time to time by the Board.

VI. Performance Evaluation

The Committee shall annually review and assess the adequacy of this Charter and recommend any proposed changes to the Board for approval. The Committee shall also perform an annual evaluation of its own performance. In conducting this review, the Committee shall address all matters that it considers relevant to its performance, including at least the following: the adequacy, appropriateness and quality of the information and recommendations presented by the Committee to the Board, the manner in which they were discussed or debated, whether the number and length of meetings of the Committee were adequate for the Committee to complete its work in a thorough and thoughtful manner, and the purposes, duties and responsibilities outlined herein.

VII. Committee Resources

The Committee shall have the power to conduct or authorize investigations into any matters within the Committee's scope of responsibilities. The Committee shall be empowered, without the approval of the Board, to engage and compensate independent legal, accounting and other advisors, as it determines necessary to carry out its duties. In carrying out its duties and responsibilities, the Audit Committee shall also have the authority to meet with and seek any information it requires from employees, officers, directors, or external parties. The Committee shall receive appropriate funding, as determined by the Committee, from the Company for payment of: (A) compensation to any independent auditors engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company; (B) compensation to any advisor employed by the Committee; and (C) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

The Committee functions set forth in NYSE Rule Section 303A(7) are the sole responsibility of the Audit Committee and may not be allocated to a different committee. The Committee may form and delegate authority to subcommittees when appropriate.