

## THE BEACHBODY COMPANY, INC.

### POLICY FOR COMPLAINTS REGARDING ACCOUNTING, INTERNAL ACCOUNTING CONTROLS OR AUDITING MATTERS

#### 1. Introduction

The Beachbody Company, Inc., a Delaware corporation (the “**Company**”), is committed to full and accurate financial disclosure and to maintaining its books and records in compliance with all applicable laws, rules and regulations. The Company wishes to encourage employees, independent contractors, third-party vendors, customers and business partners to make the Company aware of any practices, procedures or circumstances that raise concerns about the integrity of its financial disclosures, books and records. Therefore, the Company has adopted this policy (the “**Policy**”) to govern the receipt, retention and treatment of complaints regarding the Company’s accounting, internal accounting controls or auditing matters, and to protect the confidential, anonymous reporting of employee concerns regarding questionable accounting or auditing matters. This Policy is in addition to the Company’s Code of Ethics and Conduct, which describes the policy and procedures for reporting any illegal or unethical behavior.

For purposes of this Policy, an “Accounting Complaint” is a complaint about accounting, internal accounting controls, auditing matters or questionable financial practices, including but not limited to complaints of:

- fraud against investors, securities fraud, mail or wire fraud, bank fraud or fraudulent statements to the Securities and Exchange Commission (the “**SEC**”) or the investing public;
- violations of SEC rules and regulations or any other laws applicable to the Company’s financial accounting, maintenance of financial books and records, internal accounting controls and financial statement reviews or audits;
- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- significant deficiencies in or intentional noncompliance with the Company’s internal accounting controls;
- misrepresentations or false statements regarding a matter contained in the financial records, financial reports or audit reports of the Company; and
- deviation from the full and fair reporting of the Company’s financial condition.

#### 2. Reporting Accounting Complaints

The Company urges any person desiring to make an Accounting Complaint to contact the Company’s designated compliance officer (the “**Compliance Officer**”), who is currently the Company’s Chief Legal Officer, directly. For persons who wish to report an Accounting

Complaint but do not wish to contact the Compliance Officer directly, the Company has established the following four (4) alternative procedures to report an Accounting Complaint:

- A. Telephone Hotline: Any person may call (855) 228-2650 to report an Accounting Complaint. The phone call will be received by a third-party contractor specifically engaged to provide Accounting Complaint services.
- B. Company Intranet: Any employee may follow the [beachbody.ethicspoint.com](http://beachbody.ethicspoint.com) to report an Accounting Complaint. The link opens a Complaint Form text box in which an employee may submit an Accounting Complaint. To protect the anonymity of employees, the web logs for the Company's Intranet have been disabled and any submission will result in an email being generated that appears to be from the Company's server.
- C. Written Complaints: Any person may report an Accounting Complaint to the Compliance Officer in writing marked CONFIDENTIAL and mailed to the following address: 400 Continental Blvd., Suite 400, El Segundo, CA 90245
- D. Audit Committee: Any person may report an Accounting Complaint to the Audit Committee directly, orally or in writing marked CONFIDENTIAL and mailed to the following address: 400 Continental Blvd., Suite 400, El Segundo, CA 90245

Upon receipt of an Accounting Complaint, the Compliance Officer or the Audit Committee, as applicable, will acknowledge receipt to the person reporting the Accounting Complaint if possible.

### **3. Review and Investigation of Accounting Complaints**

Accounting Complaints received by the Compliance Officer or the Audit Committee, as applicable, will be reviewed and investigated either by himself, herself or themselves or by a designated employee, outside counsel, advisor, expert or third-party service provider. If determined to be necessary by the Compliance Officer or the Audit Committee, as applicable, the Company shall provide for appropriate funding to obtain and pay for additional resources that may be necessary to conduct the investigation, including without limitation, retaining outside counsel and/or expert witnesses. Unless otherwise directed by Compliance Officer or the Audit Committee, as applicable, any person assigned to investigate an Accounting Complaint will report his or her findings and recommendations to both the Compliance Officer and the Audit Committee.

At least once each calendar quarter and whenever else as deemed necessary, the Compliance Officer shall submit a report to the Audit Committee (and any member of Company management that the Audit Committee directs to receive such report) that summarizes each Accounting Complaint made to the Compliance Officer within the last twelve (12) months and shows specifically: (i) the complainant (unless anonymous, in which case the report will so indicate), (ii) a description of the substance of the Accounting Complaint, (iii) the status of the investigation, (iv) any conclusions reached by the investigator and (v) findings and recommendations.

The Audit Committee shall review all Accounting Complaints periodically.

#### **4. Confidentiality and Anonymity of Persons Reporting Accounting Complaints**

While the Company prefers that persons reporting Accounting Complaints identify themselves to aid in the investigation, if necessary, reports may be made anonymously if desired. If requested by the employee, the Company will protect the confidentiality and anonymity of an employee who makes an Accounting Complaint to the fullest extent possible, consistent with the need to conduct an adequate review and investigation of the Accounting Complaint. The Company is not obligated to protect the confidentiality and anonymity of a non-employee person who makes an Accounting Complaint.

#### **5. Access to Reports and Records Regarding Accounting Complaints**

All reports and records associated with Accounting Complaints are considered confidential information and access will be restricted to the Compliance Officer, the members of the Audit Committee and such other persons reasonably determined by the Compliance Officer or the Audit Committee to require such access.

#### **6. Disclosure of Investigation Results**

Accounting Complaints and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any Company policy in place at the time.

#### **7. Retention of Records**

All Accounting Complaints and documents relating to an Accounting Complaint made through the procedures outlined in this Policy shall be retained for at least five (5) years from the date of the complaint, after which time the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry or investigation, in which case the information may not be destroyed and must be retained for the duration of that litigation, inquiry or investigation and thereafter as necessary.

#### **8. No Retaliation**

The Company will not discipline, discriminate against or retaliate against any person who reports an Accounting Complaint in good faith and will not tolerate any such action. It will abide by all laws that prohibit retaliation against employees who lawfully submit complaints under these procedures.

#### **9. Periodic Reviews and Amendments**

The Audit Committee will periodically review this Policy. Any amendments to this Policy must be approved by the Audit Committee.