



AUDIT COMMITTEE CHARTER

A. Purpose

The primary purpose of the Audit Committee (the “Committee”) is to assist the Board of Directors (the “Board”) of Booking Holdings Inc. (the “Company”) in fulfilling its responsibility for oversight of the quality and integrity of the Company’s accounting and financial reporting practices and processes, the audits of the financial statements of the Company, the independence and qualifications of the independent auditors, and the performance of the Company’s internal audit function and independent auditors. The Committee is responsible for oversight of the Company’s risk management related to the financial statements as well as the Company’s internal control over financial reporting and other financial, accounting, audit, and internal control matters, including disclosure controls and procedures. The Committee is also responsible for oversight of treasury and finance matters and the Company’s ethics and compliance program. Except to the extent certain areas of risk management are overseen by another committee of the Board (e.g., the Compensation Committee’s oversight of risks associated with the Company’s compensation plans and policies, or the Corporate Governance Committee with respect to certain regulatory matters), the Audit Committee is the Board committee with primary responsibility to assist the Board in its oversight of the Company’s risk assessment and risk management processes. The Committee will also have such other duties as may from time to time be assigned to it by the Board. The Committee will fulfill these responsibilities by carrying out the activities identified in Section C of this Charter.

B. Membership, Structure, and Operations

The Committee will consist of at least three directors, each of whom will qualify as an “independent director” in accordance with the Board’s [Corporate Governance Principles](#) (taking into account other Committee composition and such additional independence requirements as may be required). The Committee will have at least one member who the Board has determined is, and who will be identified in the Company’s proxy statement as, an “audit committee financial expert” as defined by the rules and regulations of the U.S. Securities and Exchange Commission (the “SEC”); and each member will be able to read and understand fundamental financial statements in accordance with The Nasdaq Stock Market’s (“Nasdaq”) audit committee requirements.

The Board appoints members of the Committee, and Committee members serve at the pleasure of the Board for such term or terms as the Board may determine.

The Board will designate one Committee member as its chair. The chair will be responsible for leadership of the Committee, including scheduling and presiding at meetings, approving agendas, and making regular reports to the Board. The chair will preside at meetings of the Committee (or in the chair’s absence, another member designated by the Committee will preside). The Committee will meet at least

quarterly at regularly scheduled times and places determined by the Committee chair, in consultation with the other members of the Committee and management, with further meetings to occur, or actions to be taken by unanimous written consent, when deemed necessary or desirable by the Committee or its chair. The chair will also maintain regular liaison with the Chief Executive Officer (“CEO”), the Chief Financial Officer (“CFO”), the senior member of the Company’s internal audit department (the “Internal Audit Executive”), and the lead independent audit partner.

The Committee will maintain free and open communication with the independent auditors, internal auditors, and Company management and will meet regularly in private (without management present) with each of the independent auditors and the Internal Audit Executive. In discharging its oversight role, the Committee is empowered to investigate any matter relating to the Company’s accounting, auditing, internal control or financial reporting practices, or any other matter within its responsibilities, with full access to Company books, records, facilities, and personnel.

C. Responsibilities

The Committee’s responsibilities are that of oversight. Management of the Company is responsible for:

- the preparation, presentation, and integrity of the Company’s financial statements,
- the effectiveness of internal control over financial reporting, and
- maintaining appropriate accounting and financial reporting principles, standards and policies, and internal controls and procedures that provide for compliance with accounting standards and applicable laws and regulations.

The independent auditors are responsible for:

- planning and carrying out a proper audit of the Company’s annual financial statements,
- reviewing the Company’s quarterly financial statements, and
- annually auditing management’s assessment of the effectiveness of the Company’s internal control over financial reporting, and related procedures.

The Committee relies on the expertise and knowledge of management, the internal auditors, and the independent auditors in carrying out its oversight responsibilities. It is not the duty of the Committee to plan or conduct audits, to determine that the financial statements are complete and accurate and in accordance with generally accepted accounting principles, to conduct investigations, to assure compliance with laws and regulations or the Company’s standards of business conduct, codes of ethics, internal policies, procedure, and controls, or to manage and control risks to which the Company may be exposed.

The independent auditors will report directly to the Committee and are ultimately accountable to the Committee and the Board.

The Committee will:

Independent Auditor Oversight

1. Oversee the Company's relationship with, and the performance of, the independent auditors, including:
 - a. Making all decisions relating to appointing, compensating, overseeing, retaining, and terminating the independent auditors and any independent registered public accounting firm engaged for the purpose of preparing or issuing an audit report or related work or performing other audit, review, or attest services for the Company (it being understood that the Committee has sole authority to engage in these activities);
 - b. Pre-approving all audit and non-audit services, including annual audit fees, to be provided by the independent auditors (the Committee may, in its discretion, (i) delegate to one or more of its members the authority to pre-approve any audit or non-audit services to be performed by the independent auditors, provided that any such approvals will be presented to the Committee at its next scheduled meeting and/or (ii) establish pre-approval policies consistent with applicable legal or listing standard requirements);
 - c. Receiving and reviewing the annual audit scope and plan (and any substantive changes to the audit plan) and audit reports, and providing the independent auditors full access to the Committee to report on any and all appropriate matters;
 - d. Resolving any disagreements between management and the independent auditors;
 - e. Evaluating the independence, qualifications, and performance of the independent auditors and, where appropriate, considering the replacement or rotation of such auditors;
 - f. In consultation with management, overseeing the timing and process for implementing the rotation of the lead audit partner, the concurring partner, and other key engagement personnel; and
 - g. Periodically reviewing the experience and qualifications of the senior members of the independent audit team.
2. Annually obtain from the independent auditors a formal written statement, consistent with the applicable standards of the Public Company Accounting Oversight Board ("PCAOB"), describing:
 - a. The independent auditors' internal quality-control procedures;
 - b. The independent auditors' independence; and

- c. Any material issues raised in the most recent report of the independent auditors' internal quality-control reviews, by peer reviews of the independent auditors, or by any governmental or other inquiry (including inspections by the PCAOB), or investigation relating to any audit conducted by the independent auditors.

In order to further assess auditor independence, the Committee will review, at least annually, all relationships between the independent auditors and the Company, including receiving a written report consistent with the requirements of the PCAOB from the independent auditors setting forth all such relationships. The Committee will discuss with the independent auditors any relationships that may impact the objectivity and independence of the auditors and will take appropriate actions to oversee and satisfy itself as to the auditors' independence.

- 3. Establish hiring policies for employees or former employees of the independent auditors.

Internal Audit Oversight

- 4. Oversee the internal audit function of the Company, including approving and overseeing the annual internal audit plan, including any substantive changes to it.
- 5. Approve the appointment, replacement, reassignment, or dismissal of the Internal Audit Executive.
- 6. Review and discuss with management and the Internal Audit Executive:
 - a. Significant findings during the year and management's response thereto; and
 - b. Any difficulties encountered in the course of the internal audit function's audits, including any restrictions on the scope of its work or access to required information.

Financial Reporting Oversight

- 7. Prior to each filing of the Company's Annual Report on Form 10-K (the "Annual Report"):
 - a. Review and discuss with management and the independent auditors: (i) the Company's annual audited financial statements and any other financial information contained in the Annual Report; (ii) "Management's Discussion and Analysis of Financial Condition and Results of Operations" included in the Annual Report; (iii) the independent auditors' annual audit and attestation of the Company's internal control over financial reporting; and (iv) the results of the audit of such information by the independent auditors;
 - b. Receive and discuss with the independent auditors a timely report prepared by the independent auditors relating to the Company's annual audited financial statements describing: (i) all critical accounting policies and practices used; (ii) all alternative

treatments of financial information within generally accepted accounting principles for policies and practices related to material items that have been discussed with management; (iii) ramifications of the use of such alternative disclosures and treatments; (iv) the treatments preferred by the independent auditors and management; (v) any material written communications between the independent auditors and management (such as any “management” letter or schedule of unadjusted differences); and (vi) any other matters required to be discussed by PCAOB standards, SEC rules or regulations, or other applicable auditing standards or that the Committee, management, or the independent auditors deem appropriate;

c. Discuss with management and the independent auditors any material changes to the Company’s accounting principles, policies, and practices;

d. Based on the foregoing review of the annual audited financial statements and independent auditors’ report, make its recommendation to the Board as to the inclusion of those financial statements in the Annual Report; and

e. Discuss with management and the independent auditors the Company’s year-end earnings announcement.

8. Prior to each filing of the Company’s Quarterly Report on Form 10-Q (the “Quarterly Report”):

a. Review and discuss with management and the independent auditors: (i) the Company’s interim quarterly financial statements and any other financial information contained in the Quarterly Report; (ii) “Management’s Discussion and Analysis of Financial Condition and Results of Operations” included in the Quarterly Report; and (iii) the results of the review of such information by the independent auditors;

b. Receive and discuss with the independent auditors any required communications from, and any matters required to be discussed with, the independent auditors under PCAOB standards, SEC rules or regulations, or other applicable standards, or that the Committee, management, or the independent auditors deem appropriate; and

c. Discuss with management and the independent auditors the Company’s quarterly earnings announcement.

9. Review internal or third-party reports on internal controls and discuss with management, internal audit, and the independent auditors the results of such reports, as appropriate.

10. Discuss with management, internal audit, and the independent auditors, as appropriate, the quality and adequacy of, and compliance with, the Company’s internal control over financial reporting, including the existence of any significant deficiencies or material weaknesses in the design or operation of internal controls over financial reporting that are reasonably likely to

adversely affect the Company's ability to record, process, summarize, and report financial data and any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls over financial reporting.

Compliance and Risk Management Oversight

11. Discuss with management any legal matters (including the status of pending litigation and any reports or inquiries from regulatory or governmental agencies) that may have a material impact on the Company's financial statements.
12. Review the design, organization, and scope of the Company's Compliance and Ethics Program and receive regular, timely reports from the Global Compliance & Ethics Officer on any significant compliance or ethics incidents, findings, or recommendations.
13. Approve the appointment, replacement, reassignment, or dismissal of the Company's Global Compliance & Ethics Officer.
14. At its discretion, meet with the Global Compliance & Ethics Officer to discuss the Company's compliance and ethics program without management present.
15. Oversee management's efforts and processes to identify, assess, manage, and monitor significant business risks (e.g., strategic, operational, financial, privacy and data protection, security and technology, and legal, certain regulatory, and compliance risks), including, in particular with respect to privacy and data security:
 - a. On a regular basis, reviewing and discussing with management: (i) the Company's privacy and data security risk exposures, including the potential impact of those exposures on the Company's business, operations, and reputation; (ii) the steps management has taken to monitor and mitigate such exposures; and (iii) significant legislative and regulatory developments that could materially impact the Company's privacy and data security risk exposure; and
 - b. Regularly reporting to the Board on the substance of such reviews and discussions and, as necessary, recommending to the Board and/or management such actions as the Committee deems appropriate.
16. Establish and oversee procedures for the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters, and for the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.
17. Review and approve all related party transactions (defined as transactions required to be disclosed by Item 404 of Regulation S-K) on an ongoing basis, and communicate with the independent auditors regarding related party transactions.

Finance and Treasury Oversight

18. Review the Company's hedging policies and activities, including, at least on an annual basis: (i) the review and approval of the Company's hedging policies, and (ii) a review and determination of whether the Company qualifies for and should avail itself of the "end-user" exception with respect to the Company's swap transactions.
19. Review and approve the Company's investment policy for its cash reserves, and discuss regularly with management the Company's cash investment activities and portfolio.
20. Review periodically the Company's policies and processes for tax planning and compliance.

Committee Governance

21. Conduct and review with the Board an annual performance evaluation of the Committee, which evaluation will compare the performance of the Committee with the requirements of this Charter.
22. Review and reassess the adequacy of this Charter on an annual basis and recommend any changes to the Board.
23. Produce and provide to the Board an annual Audit Committee Report or inclusion in the Company's proxy statement in accordance with applicable SEC rules and regulations.
24. Perform any other activities consistent with this Charter, the Company's corporate governance documents and applicable listing standards, laws, rules, and regulations as the Committee or the Board deems necessary or appropriate.

D. Resources and Authority

The Committee may, in its discretion, and subject to applicable listing standards, laws, rules, and regulations, delegate all or a portion of its duties and responsibilities to a subcommittee of the Committee consisting of one or more of its members or other Board members it deems appropriate.

The Audit Committee will have the resources and authority necessary or appropriate to discharge its duties and responsibilities, including the authority to select, retain, terminate, and approve the fees and other retention terms of such special or independent counsel, accountants, or other experts and advisors as it deems necessary or appropriate, without seeking approval of the Board or management. Any communications between the Committee and legal counsel while obtaining legal advice will be privileged communications of the Company, and the Committee and the Company will take reasonable steps to preserve the privileged nature of those communications.

The Company will provide for appropriate funding, as determined by the Committee, in its capacity as a committee of the Board, for payment of:

1. Compensation to the independent auditors and any other 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;
2. Compensation of any advisors retained by the Committee; and
3. Ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

Updated: October 19, 2023