



BOOKING HOLDINGS

Audit Committee Procedures for Handling of Helpline Complaints Related to Accounting, Internal Accounting Controls, or Auditing Matters

Booking Holdings Inc. (“BHI”) provides a confidential compliance helpline (www.bknghelpline.com) through which employees, officers, and directors of BHI and its brand companies can communicate complaints or concerns related to accounting, internal accounting controls, or auditing matters. Independent contractors, consultants, and outside parties may also use this procedure. Although individuals may remain anonymous when making a report, they are encouraged to identify themselves, as it makes it easier to conduct an investigation. As stated in the [Code of Conduct](#), BHI will not tolerate any retaliation in the form of an adverse employment action or decision against any individual for raising a concern in good faith.

The Chair of the Audit Committee of BHI’s Board of Directors (the “Audit Committee Chair”) will have access to all Helpline reports through BHI’s NAVEX platform. In addition, the Audit Committee Chair will receive notification of complaints or concerns that qualify as “serious reports” under BHI’s Global Serious Report Notification Policy & Protocol. Upon being informed of such an allegation, the Audit Committee Chair may oversee the investigation of the complaint (for example, by appointing outside advisers or internal personnel to conduct the investigation fact finding). The Audit Committee Chair will discuss the investigation findings with the other members of the Audit Committee to determine what additional investigation, response, or action is needed and will take action as the Audit Committee deems appropriate. This may include engaging outside advisers, for which funding will be made available, or, where appropriate, delegating responsibility and disposition to appropriate BHI staff.

All communications and reports received by the Audit Committee will be retained in accordance with BHI’s document retention policy and schedule.

Date Adopted: May 8, 2003
Last updated: May 2, 2023