



**CHARTER OF THE
AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS
OF NOBLE CORPORATION PLC**

(Effective as of January 28, 2026)

This Charter (this “Charter”) of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Noble Corporation plc (the “Corporation”) shall be effective as of January 28, 2026.

I. Purpose

The primary purposes of the Committee are to:

A. Assist with Board oversight of:

- the integrity of the Corporation’s financial statements and its financial reporting process and systems of internal controls regarding finance and accounting,
- the Corporation’s compliance with its standards of business ethics and legal and regulatory requirements,
- the qualifications and independence of the Corporation’s independent auditors and
- the performance of the Corporation’s independent auditors and internal auditors; and

B. Prepare reports of the Committee that are required by the rules of the Securities and Exchange Commission (the “SEC”) to be included in the proxy statement for the Corporation’s annual general meeting of shareholders.

Consistent with this purpose, the Committee should encourage continuous improvements in the Corporation’s policies, procedures, practices and compliance at all levels. The Committee should also foster open communications among the Corporation’s independent auditors, management, internal auditors and the Board. The Committee shall have and may exercise all powers of the Board, except as may be prohibited by law, with respect to all matters encompassed by this Charter, and shall have the power and authority required under the Sarbanes-Oxley Act of 2002 (the “Sarbanes-Oxley Act”). The Committee will report regularly to the Board regarding the execution of its duties and responsibilities.

The Committee will assist the Board and management in assuring appropriate corporate governance, functioning in an oversight role, recognizing that the Corporation's management is responsible for preparing the Corporation's financial statements, and the independent auditors are responsible for auditing those statements. The Committee is not providing any expert or special assurance as to the Corporation's financial statements or any professional certification as to the independent auditor's work.

II. Composition

- A. The Committee shall consist of a minimum of three directors, each of whom shall be appointed by the Board at each annual meeting of the Board following the annual general meeting of the shareholders of the Corporation, or as otherwise directed by the Board. Each member of the Committee shall serve until the next such annual meeting of the Board, unless earlier removed by the Board, or until his or her successor shall be duly appointed. Unless a Chairperson of the Committee is selected by the Board, the members of the Committee may designate a Chairperson by majority vote of the Committee. Committee members may be removed by the Board at any time, with or without cause.
- B. Each Committee member shall satisfy the "independence," expertise, experience and financial literacy requirements applicable to the Committee members that are established from time to time by the SEC or the New York Stock Exchange (or such other exchange upon which the Corporation's securities may be listed), or in accordance with the Sarbanes-Oxley Act or other applicable laws.
- C. No members of the Committee may serve simultaneously on the audit committee of more than two other public companies without prior approval of the Board.

III. Responsibilities

- A. The following shall be recurring responsibilities of the Committee in fulfilling its purposes:
 - 1. The Committee has the sole authority and responsibility for the appointment, compensation, retention and oversight of the Corporation's independent auditors, subject to the approval of the Company's shareholders. Prior to the initial engagement of any public accounting firm as the Corporation's independent auditors, the Committee shall obtain and review a written report from such independent auditors regarding all relationships between such independent auditors or their affiliates (as defined by the Public Company Accounting Oversight Board ("PCAOB")) and the Corporation or persons in a financial reporting oversight role, including all matters set forth in PCAOB Rule 3526. The Committee shall discuss such report and the potential effects of such relationships with the independent auditors before their initial engagement. The substance of such discussions shall be documented in writing. In carrying out this

responsibility, the Committee shall obtain and review a report from the Corporation's independent auditors at least annually regarding:

- the auditors' internal quality control procedures;
 - 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 respecting one or more independent audits carried out by the auditors; and
 - any steps taken to deal with any such issues.
2. Evaluate the independence of the independent auditors at least annually, taking into account the opinions of the Corporation's management and internal auditors. In this regard, the Committee shall obtain at least annually from the independent auditors a formal written statement (1) delineating all relationships between the independent auditors or their affiliates and the Corporation and any of its subsidiaries or persons in a financial reporting oversight role, including the matters set forth in PCAOB Rule 3526, and (2) affirming the independence of the independent auditors as of the date of the written statement. In addition, at least annually, the Committee shall engage in a discussion with the independent auditors of matters that the Committee believes may affect the independence of the auditors, including those relationships described in the independent auditors' annual written statement. The substance of such discussions shall be documented in writing. The Committee shall review the experience and qualifications of the lead partner and other senior members of the independent audit team annually to determine that all partner rotation requirements are executed and the Committee shall consider whether there should be a regular rotation of the firm carrying out the audit. The Committee shall have the sole authority with respect to the engagement of the independent auditors for, and shall preapprove, all audit, review or attest engagements and permissible non-audit services (including tax services), including the fees and terms thereof, subject to, and in compliance with, the *de minimis* exception for non-audit services described in Section 10A(i)(1)(B) of the Securities Exchange Act of 1934 and the applicable rules and regulations of the SEC. The Corporation's independent auditors shall report directly to the Committee.
3. Confer with the Corporation's independent auditors concerning the auditors' responsibilities under generally accepted accounting principles ("GAAP") or international financing reporting standards as issued by the International Accounting Standards Board ("IFRS"), as applicable, and the responsibilities of management in the audit process, the overall audit strategy, the scope and timing of the annual audit of the financial statements of the Corporation, any significant risks identified during the auditors' risk assessment procedures and, when completed, the results, including significant findings, of the annual audit; provide sufficient opportunity for

the independent auditors to meet with the members of the Committee without members of management present; direct the attention of the independent auditors to specific matters or areas deemed by the Committee to be of special significance to the Corporation; and authorize such auditors to perform such supplemental reviews or audits as the Committee may deem necessary or appropriate.

4. Review with management, the independent auditors and the internal auditors the adequacy and effectiveness of the Corporation's system of internal controls, including disclosure controls and procedures and the reliability of its financial reporting systems; confer with the Corporation's independent auditors and internal auditors with respect to their assessment of the adequacy and effectiveness of such controls and systems; review management's response to any significant deficiency or material weakness in the design or operation of the Corporation's internal controls which may be identified; and report to the Board when significant issues exist.
5. Review with management and the Corporation's independent auditors the Corporation's significant accounting principles and policies and significant changes thereto, proposed and implemented changes in accounting standards and principles which have or may have a material impact on the Corporation's financial statements, significant management judgments and accounting estimates used in financial statement preparation, including alternative accounting treatments, and the effect of regulatory and accounting initiatives and off-balance sheet structures on the Corporation's financial statements.
6. Review with the Corporation's independent auditors all critical accounting policies and practices to be used in the audit, all alternative treatments of financial information within GAAP or IFRS, as applicable, that have been discussed with management, the ramifications of the use of such alternative treatments and the treatment preferred by the independent auditors, and other material written communications between the independent auditors and management, including, but not limited to, any management letter or schedule of unadjusted differences.
7. Review with the independent auditors any disagreements with management or difficulties they may have encountered in performing their audits of the financial statements of the Corporation and management's response.
8. Keep the Corporation's independent auditors informed of the Committee's understanding of the Corporation's relationships and transactions with related parties that are significant to the Corporation; and review with the independent auditors their evaluation of the Corporation's identification of, accounting for, and disclosure of its relationships and transactions with related parties, including any significant matters arising from the audit

regarding the Corporation's relationships and transactions with related parties.

9. Review with the Corporation's independent auditors any other matters required to be discussed by PCAOB Auditing Standards No. 1301, Communications with Audit Committees, or Statement of Auditing Standards (SAS) No. 114, including, without limitation, the auditors' evaluation of the quality of the Corporation's financial reporting, information relating to significant unusual transactions and the business rationale for such transactions and the independent auditors' evaluation of the Corporation's ability to continue as a going concern, and other applicable requirements of the PCAOB and the SEC, including deficiencies in internal controls, fraud and illegal acts.
10. Review with management and the independent auditors the audited financial statements to be included in the Corporation's Annual Report filed with the U.K. Companies House and the Annual Report on Form 10-K, including the Corporation's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," prior to the Corporation's filing of the Form 10-K with the SEC.
11. Review with management and the independent auditors the Corporation's interim financial results to be included in each quarterly report on Form 10-Q, including the Corporation's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and any matters required to be discussed by PCAOB Auditing Standards No. 4105, Reviews of Interim Financial Information, or SAS No. 100, prior to the Corporation's filing of the related Form 10-Q with the SEC.
12. Review any disclosures that the Corporation's chief executive officer and chief financial officer make to the Committee and the independent auditors in connection with the certification process for the Corporation's reports on Form 10-K and Form 10-Q concerning any significant deficiencies or material weaknesses in the design or operation of internal control over financial reporting and any fraud that involves management or other employees who have a significant role in the Corporation's system of internal control over financial reporting.
13. Obtain and review a quarterly report on matters discussed by the independent auditors with their national office regarding the Corporation.
14. Discuss with management, prior to public release, the Corporation's earnings press releases, as well as financial information and earnings guidance (paying particular attention to any pro forma, adjusted or other non-GAAP or non-IFRS financial information) provided to the investing public, analysts and rating agencies.

15. Confer separately, periodically, with the Corporation's director of internal audit, management, chief compliance officer and independent auditors, as requested by any of them or by the Committee, and at least annually, review reports they may present with respect to the functioning, quality and adequacy of programs for compliance with the Corporation's policies and procedures regarding business ethics (including the Corporation's code of business conduct and ethics), compliance with applicable laws and regulations (such as environmental laws and regulations), financial controls and internal auditing, including information regarding violations or probable violations of such policies; and if appropriate, conduct further investigations of such violations or probable violations and/or report the foregoing to the Board with such recommendations as the Committee may deem appropriate.
16. Review with the director of internal audit, at least annually, the activities, budget, staffing and structure of the internal auditing function of the Corporation, and any recommendations of the Committee with respect to improving the performance or strengthening of that function. This includes a periodic review with the director of internal audit of any significant difficulties, disagreements with management or scope restrictions encountered in the course of the internal auditor's work.
17. Review with the director of internal audit the Sarbanes-Oxley audit plan and any assistance to be provided to the independent auditors by the internal audit staff.
18. Prepare and approve reports of the Committee that are required by the rules of the SEC to be included in the proxy statement for the Corporation's annual general meeting of shareholders, as well as any other reports required by the SEC or the New York Stock Exchange (or such other exchange upon which the Corporation's securities may be listed).
19. Review the Corporation's major financial risk exposures and the steps management has taken to monitor and control such exposures. Discuss with management the Corporation's guidelines and policies on risk assessment and management, including the manner in which risks are identified, evaluated and managed.
20. Set clear policies regarding the hiring by the Corporation of employees or former employees of the independent auditors who were engaged on the Corporation's account.
21. Review and discuss with management the Corporation's information technology systems to provide oversight of (i) the quality and effectiveness of the Corporation's cybersecurity programs, (ii) the Corporation's process to identify, assess, manage and mitigate risks related to cybersecurity; and

- (iii) the Corporation's process to respond to, and manage, cybersecurity threats, including cybersecurity incidents.
22. Review the adequacy of this Charter annually. Recommend any proposed changes to the Board for approval. Such review shall include input from counsel as to current best practices with respect to the Committee's duties and responsibilities.
 23. Review the adequacy of the Corporation's Internal Audit Charter annually and any proposed changes prior to considering for approval. Such review shall include input from management and input from counsel as to current best practices with respect to the Committee's duties and responsibilities.
 24. Review with management and the independent auditors any of the following, to the extent a material issue is raised regarding the Corporation's financial statements or accounting policies, or is reasonably likely to have a material adverse effect on the results of operations, financial condition, assets or liabilities (including contingent liabilities) of the Corporation: correspondence with regulators or governmental agencies, employee complaints, or published reports.
 25. Discuss with the Corporation's counsel any legal or regulatory matters or matters regarding compliance with the Corporation's policies that may have a significant impact on the financial statements and the disclosure of such matters.
 26. Review related party transactions and any other potential conflict of interest situations on an ongoing basis, and if appropriate, approve related party transactions in accordance with the Corporation's policies on related party transactions.
 27. Establish and maintain procedures for (i) the receipt, retention, and treatment of complaints received by the Corporation regarding accounting, internal accounting controls or auditing matters; and (ii) the confidential, anonymous submission by employees of the Corporation of concerns regarding questionable accounting or auditing matters.
 28. Conduct an annual evaluation of the performance of the Committee's duties under this Charter and present the results of the evaluation to the Board.
- B. The Committee shall perform any other duties or responsibilities delegated to the Committee by the Board from time to time.
 - C. The Committee may form and delegate authority to one or more subcommittees when appropriate.
 - D. The Committee shall have access to such corporate resources as are necessary to carry out its charter authority.

IV. Meetings

The Committee shall meet at least quarterly, and at such other times as the members shall determine to be necessary or appropriate.

The Committee is governed by the same rules regarding meetings (including meetings in person or by telephone or other similar communications equipment), action without meetings, notice, waiver of notice, and quorum and voting requirements as are applicable to the Board.

The Committee shall meet separately, and periodically, with management, internal auditors and representatives of the independent auditors, and shall invite such individuals to its meetings as it deems appropriate in order to carry out its duties and responsibilities. However, the Committee shall meet regularly without such individuals present.

V. Reporting

The proceedings of all meetings of the Committee will be documented in the minutes, which will be approved by the Committee and made available at meetings of the full Board.

VI. Retention of Advisors

The Committee shall have the sole authority to engage independent legal counsel and other advisors as it deems necessary to carry out its duties and responsibilities hereunder. The Committee shall receive appropriate funding from the Corporation, as determined by the Committee in its capacity as a committee of the Board, to engage any such advisors as well as to engage the Corporation's independent auditors, and for the payment of ordinary and administrative expenses that are necessary or appropriate for carrying out the Committee's duties.

VII. Limitation on Committee's Role

While the Committee has the responsibilities and authority set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Corporation's financial statements and disclosures are complete and accurate and are in accordance with GAAP or IFRS, as applicable, and applicable rules and regulations. These are the responsibilities of management and the independent auditors.

Additionally, the Board and the Committee recognize that management (including the internal audit staff), as well as the independent auditors, have more time, knowledge and detailed information on the Corporation than do Committee members; consequently, in carrying out its oversight responsibilities, the Committee is not responsible for providing any expert or special assurances as to the Corporation's financial statements or any professional certification as to the independent auditors' work.