

**AUDIT COMMITTEE**  
**COMMITTEE CHARTER**

**1. Membership**

- 1.1. Members of the Committee shall be appointed by the Board, on the recommendation of the Nomination & Corporate Governance Committee in consultation with the Chairman of the Audit Committee. The Committee shall be made up of at least three members.
- 1.2. All members of the Committee shall be non-management Directors whom the Board has determined are independent under the listing rules of the New York Stock Exchange (“NYSE”) and Rule 10A-3(b)(1) under the Securities Exchange Act of 1934, as amended (the “Exchange Act”). The Board shall also determine that each member of the Committee is “financially literate” and that at least one member of the Committee has “accounting or related financial management expertise” as such qualifications are as defined by the NYSE listing rules. At least one member of the Committee shall qualify as an audit committee financial expert as defined by the rules of the U.S. Securities and Exchange Commission (the “Commission”). In addition, at least one member of the Committee shall be independent as required by Section 167(5) of the Irish Companies Act. The Chairman of the Board shall not be a member of the Committee.
- 1.3. Only members of the Committee have the right to attend Committee meetings. However, the Committee may invite other individuals to attend for all or part of any meeting, as it may deem desirable or appropriate.
- 1.4. The external auditors will be invited to attend meetings of the Committee on a regular basis.
- 1.5. The length of time that a Director may serve on the Committee shall be determined by the Board and will be subject to meeting the criteria for membership of the Committee. Members of the Committee may be removed or replaced by the Board at any time.
- 1.6. The Board shall appoint the Committee Chairman. In the absence of the Committee Chairman, the remaining members present shall elect one of themselves to chair the meeting.
- 1.7. No Director may serve as a member of the Committee if such Director simultaneously serves on the audit committees of three or more other public companies, unless Board has determined that such simultaneous service would not impair the ability of such member to effectively serve on the Committee.

**2. Secretary**

- 2.1. The Company Secretary or his/her nominee shall act as Secretary to the Committee and will ensure that the Committee receives information and papers in a timely manner to enable full and proper discussion to be given to issues.

### **3. Quorum**

- 3.1. The quorum necessary for the transaction of business shall be two members. A duly convened meeting of the Committee at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions vested in or exercisable by the Committee.

### **4. Frequency of Meetings**

- 4.1. The Committee shall meet at least five times a year at appropriate times in the reporting and audit cycle and otherwise as required.

### **5. Notice of Meetings**

- 5.1. Meetings of the Committee shall be convened by the Secretary of the Committee at the request of any of its members or at the request of external or internal auditors if they consider it necessary.
- 5.2. Unless otherwise agreed, notice of each meeting confirming the venue, time and date together with an agenda of items to be discussed, shall be forwarded to each member of the Committee and any other person required to attend no later than three working days before the date of the meeting. Supporting papers shall be sent to Committee members and to other attendees as appropriate, at the same time.

### **6. Minutes of Meetings**

- 6.1. The Secretary shall minute the proceedings and resolutions of all meetings of the Committee, including recording the names of those present and in attendance.
- 6.2. Minutes of Committee meetings shall be circulated to all members of the committee. Once approved, minutes should be circulated to all other members of the Board unless, in the opinion of the Committee Chairman, it would be inappropriate to do so.

### **7. Duties**

The Committee should carry out the duties below for the Company, major subsidiary undertakings and the Group as a whole, as appropriate.

#### **7.1. Financial & Narrative Reporting**

- 7.1.1. The Committee shall monitor the integrity of the financial statements of the Company, its periodic filings under the Exchange Act, its annual report and financial statements prepared in accordance with Irish company law and the Companies Act 2014 of the Republic of Ireland, preliminary results' announcements, and any other formal announcement relating to its financial performance, reviewing, and reporting to the Board on, significant financial reporting issues and judgements which they contain, having regard to the matters communicated to it by the auditor. The Committee shall also review summary financial statements, significant financial returns to regulators and any financial information contained in certain other documents, such as announcements of a price sensitive nature.

- 7.1.2. The Committee shall meet to review and discuss the Company’s annual and audited financial statements, quarterly financial statements and SEC filings that contain such financial statements with management and the independent auditor, including reviewing the Company’s specific disclosures under “Management’s Discussion and Analysis of Financial Condition and Results of Operations” in its annual and quarterly periodic filings with the U.S. Securities and Exchange Commission. The Committee shall review and discuss, as applicable:
- 7.1.2.1. major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection 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 any material control deficiencies;
  - 7.1.2.2. analyses prepared by management and/or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP or alternative IFRS methods on the financial statements;
  - 7.1.2.3. the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company; and
  - 7.1.2.4. the Company’s earnings press releases (paying particular attention to any use of “pro forma,” or “adjusted” non-GAAP, information), as well as review any financial information and earnings guidance provided to analysts and rating agencies.
- 7.1.3. Where requested by the Board, the Committee shall provide advice on whether the annual report and accounts, taken as a whole, is fair, balanced and understandable and provides the information necessary for shareholders to assess the company’s performance, business model and strategy.
- 7.1.4. The Committee shall review and challenge where necessary:
- 7.1.4.1. the consistency of, and any changes to, accounting policies both on a year on year basis and across the Group;
  - 7.1.4.2. the methods used to account for significant or unusual transactions where different approaches are possible;
  - 7.1.4.3. whether the Company has followed appropriate accounting standards and made appropriate estimates and judgements, taking into account the views of the external auditor;
  - 7.1.4.4. the clarity and completeness of disclosure in the Company’s financial reports, trading statements and results presentations and the context in which statements are made; and

7.1.4.5. all material information presented with the financial statements, such as the operating and financial review and the corporate governance statement (insofar as it relates to the audit and risk management).

7.1.5. Where the Committee is not satisfied with any aspect of the proposed financial reporting by the Company, it shall report its view to the Board.

## **7.2. Internal controls and risk management systems**

The Committee shall:

7.2.1. keep under review the effectiveness of the Company's internal financial controls and internal control and risk management systems; and

7.2.2. review and approve the statements to be included in the annual report concerning internal controls and risk management.

## **7.3. Whistleblowing and fraud**

The Committee shall:

7.3.1. establish procedures for (a) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters and (b) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters, or other violations of the Company's Code of Business Conduct;

7.3.2. review the adequacy of the Company's arrangements for its employees to raise concerns, in confidence, about possible wrongdoing in financial reporting or other matters. The Committee shall ensure that these arrangements allow proportionate and independent investigation of such matters and appropriate follow up action;

7.3.3. review the Company's procedures for detecting fraud;

7.3.4. review the Company's systems and controls for the prevention of bribery and receive reports on non-compliance; and

7.3.5. review compliance reports and keep under review the adequacy of the Company's compliance function.

## **7.4. Internal Audit**

The Committee shall:

7.4.1. monitor and review the effectiveness of the Company's internal audit function in the context of the Company's overall risk management system;

7.4.2. approve the appointment and removal of the head of the internal audit function;

- 7.4.3. consider and approve the remit of the internal audit function and ensure it has adequate resources and appropriate access to information to enable it to perform its function effectively and in accordance with the relevant professional standards. The Committee shall also ensure the function has adequate standing and is free from management or other restrictions;
- 7.4.4. review and assess the annual internal audit plan;
- 7.4.5. review reports of the results of the internal auditors' work on a periodic basis;
- 7.4.6. review and monitor management's responsiveness to the findings and recommendations of the internal auditor;
- 7.4.7. meet the head of internal audit at least once a year, without management being present, to discuss their remit and any issues arising from the internal audits carried out. In addition, the head of internal audit shall be given the right of direct access to the Chairman of the Board and is accountable to the Committee; and
- 7.4.8. meet separately at least once a year with management to discuss matters related to the internal audit function and such other matters the Committee shall deem appropriate to perform its oversight functions effectively

## **7.5. External Audit**

The Committee shall:

- 7.5.1. consider and make recommendations to the Board, to be put to shareholders for approval at the Annual General Meeting, in relation to the appointment, re-appointment and removal of the Company's external auditor. The Committee shall oversee the selection process and if an auditor resigns the Committee shall investigate the issues leading to this and decide whether any action is required;
- 7.5.2. oversee the relationship with the external auditor including exercising direct responsibility for (but not limited to):
  - 7.5.2.1. approval of their remuneration, whether fees for audit or non-audit services and that the level of fees is appropriate to enable an adequate audit to be conducted;
  - 7.5.2.2. approval of their terms of engagement, including any engagement letter issued at the start of each audit and the scope of the audit; satisfying itself that there are no relationships (such as family, employment, investment, financial or business) between the auditor and the Company (other than in the ordinary course of business) which could adversely affect the auditor's independence and objectivity;
  - 7.5.2.3. agreeing with the Board a policy on the employment of former employees of the Company's auditor, then monitoring the implementation of this policy;

- 7.5.2.4. monitoring the auditor's compliance with relevant ethical and professional guidance on the rotation of audit partners, the level of fees paid by the Company compared to the overall fee income of the firm, office and partner and other related requirements;
- 7.5.2.5. assessing annually their qualifications, expertise and resources and the effectiveness of the audit process which shall include (a) obtaining and reviewing at least annually a report by the independent auditor describing: the auditor'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 all relationships between the independent auditor and the Company; (b) reviewing and evaluating the lead partner of the independent auditor; (c) taking into account the opinions of management and the listed company's internal auditors; (d) assessing their independence and objectivity. taking into account relevant professional and regulatory requirements and the relationship with the auditor as a whole, including the provision of any non-audit services; and (e) presenting the Committee's conclusions with respect to the independent auditor to the full Board;
- 7.5.2.6. seeking to ensure co-ordination with the activities of the internal audit function;
- 7.5.2.7. evaluating the risks to the quality and effectiveness of the financial reporting process and consideration of the need to include the risk of the withdrawal of the auditor from the market in that evaluation; and
- 7.5.2.8. reviewing with the independent auditor any audit problems or difficulties and management's response, including any restrictions on the scope of the independent auditor's activities or on access to requested information, and any significant disagreements with management and discussion of the responsibilities, budget and staffing of the Company's internal audit function;
- 7.5.3. meet regularly with the external auditor, including once at the planning stage before the audit and once after the audit at the reporting stage. The Committee shall meet the external auditor at least once a year, without management being present, to discuss their remit and any issues arising from the audit;
- 7.5.4. review and approve the annual audit plan and ensure that it is consistent with the scope of the audit engagement having regard to the seniority, expertise and experience of the audit team;

- 7.5.5. review the findings of the audit with the external auditor. This shall include but not be limited to the following:
  - 7.5.5.1. a discussion of any major issues which arose during the audit;
  - 7.5.5.2. any accounting and audit judgements;
  - 7.5.5.3. levels of errors identified during the audit; and
  - 7.5.5.4. the effectiveness of the audit process; and
- 7.5.6. the Committee shall also:
  - 7.5.6.1. review any representation letter(s) requested by the external auditor before they are signed by management;
  - 7.5.6.2. review the management letter and management's response to the auditor's findings and recommendations; and
  - 7.5.6.3. develop and implement a policy on the supply of non-audit services by the external auditor to avoid any threat to auditor objectivity and independence, taking into account any relevant ethical guidance on the matter.

## **7.6. Reporting Responsibilities**

- 7.6.1. The Committee Chairman shall report formally to the Board on the Committee's proceedings after each meeting on all matters within its duties and responsibilities and the Committee shall also formally report to the Board on how it has discharged its responsibilities. This report shall include:
  - 7.6.1.1. the significant issues that it considered in relation to the financial statements and how these issues were addressed;
  - 7.6.1.2. its assessment of the effectiveness of the external audit process and its recommendation on the appointment or reappointment of the external auditor;
  - 7.6.1.3. any other issues on which the Board has requested the Committee's opinion.
- 7.6.2. The Committee shall make whatever recommendations to the Board it deems appropriate on any area within its remit where action or improvement is needed.
- 7.6.3. The Committee shall compile a report to shareholders on its activities to be included in the Company's Annual Report. The report should include, at a minimum, the information requirements set out in applicable law, regulations and requirements, including the NYSE listing rules, as appropriate.
- 7.6.4. When required, the Committee shall also prepare and publish [in the Company's proxy statement an annual committee report and] any [other]

disclosures required to be prepared by the Committee in accordance with Commission rules.

- 7.6.5. In compiling the reports referred to in 7.6.1 and 7.6.3, the Committee should exercise judgement in deciding which of the issues it considers in relation to the financial statements are significant, but should include at least those matters that have informed the Board's assessment of whether the company is a going concern. The report to shareholders referred to in 7.6.3 need not repeat information disclosed elsewhere in the annual report and accounts, but could provide cross-references to that information.

## 7.7. Other Matters

The Committee shall:

- 7.7.1. have access to sufficient resources in order to carry out its duties, including access to the Company secretariat for assistance as required and provision of appropriate funding, as determined by the Committee, for ordinary administrative expenses necessary or appropriate for carrying out its duties;
- 7.7.2. be provided with appropriate and timely training, both in the form of an induction programme for new members and on an ongoing basis for all members;
- 7.7.3. give due consideration to applicable law, regulations and requirements, including the NYSE listing rules, as appropriate;
- 7.7.4. be responsible for co-ordination of the internal and external auditors;
- 7.7.5. oversee any investigation of activities which are within its terms of reference and act as a court of the last resort;
- 7.7.6. provided other assistance to the Board as the Committee deems appropriate in respect of the Board's oversight of the Company's compliance with legal and regulatory requirements; and
- 7.7.7. at least once a year, review its own performance, constitution and terms of reference to ensure it is operating at maximum effectiveness and recommend any changes it considers necessary to the Board for approval.

## 8. Authority

The Committee is authorised:

- 8.1.1. to seek any information it requires from any employee of the Company in order to perform its duties;
- 8.1.2. to obtain, at the Company's expense, independent legal, accounting or other professional advice on any matter it believes it necessary to do so;
- 8.1.3. to call any employee to be questioned at a meeting of the Committee as and when required; and

- 8.1.4. to have the right to publish in the Company's annual report details of any issues that cannot be resolved between the Committee and the Board.

Approved by Board: December, 6 2023