

NIQ GLOBAL INTELLIGENCE PLC

AUDIT COMMITTEE CHARTER

- I. **PURPOSE.** The Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of NIQ Global Intelligence plc (the “Company”) shall oversee the accounting and financial reporting processes of the Company and the audits of the Company’s financial statements. The Committee reports to the Board and is responsible for:
- (a) assisting the Board in its oversight of (i) the integrity of the consolidated financial statements of the Company, (ii) the Company’s compliance with legal and regulatory requirements, (iii) the independent auditor’s qualifications and independence, (iv) the performance of the Company’s independent auditors and the design, implementation, and activities of any internal audit function of the Company, the application of the Company’s Code of Conduct, and the Company’s risk-management framework, including key strategic and operational risks, and technological systems and (v) the Company’s internal control over financial reporting;
 - (b) deciding whether to appoint, retain or terminate the Company’s independent auditors and to pre-approve all audit, audit-related, tax and other services, if any, to be provided by the independent auditors; and
 - (c) preparing the report that the rules of the Securities and Exchange Commission (the “SEC”) require be included in the Company’s annual proxy statement, including the disclosure required by Item 407(d)(3)(i) of Regulation S-K.

The Committee’s role is one of oversight. The Company’s management is responsible for preparing the Company’s financial statements and the independent auditors are responsible for auditing such financial statements. The independent auditor and any internal auditing department shall be ultimately accountable to the Committee, in its capacity as a committee of the Board, and to the full Board. While the Committee has the oversight, supervisory and other powers and responsibilities set forth in this Charter, it is not the responsibility of the Committee to plan or conduct audits, to implement or to assess the Company’s system of internal controls, or to determine or certify that the Company’s financial statements are complete and accurate or are in compliance with generally accepted accounting principles (“GAAP”) or determine the appropriate level of the Company’s exposure to risk. These matters and tasks are the responsibility of the Company’s management, any internal auditors or other personnel responsible for the internal audit function and/or the independent auditor.

Consistent with the Committee’s oversight role, the Committee should encourage continuous improvement of, and should foster adherence to, the Company’s policies, procedures and practices at all levels. The Committee should also provide for open communication among the independent auditor, financial and senior management, any internal auditing function and the Board. The Committee shall engage in such activities as are necessary or appropriate (many of which are outlined herein) in order for it to

render an annual report of the Committee that meets any applicable regulatory requirements.

To the fullest extent permissible under applicable law, each member of the Committee is entitled to rely in good faith upon the records of the Company and upon such information, opinions, reports or statements presented to the Committee by any of the Company's officers, employees or committees, the independent auditor, any internal auditing department or any other person as to matters the member reasonably believes are within such other person's professional or expert competence and who has been selected with reasonable care by or on behalf of the Company.

II. COMPOSITION.

1. Number. The Committee shall consist of no fewer than three members of the Board, appointed to the Committee by the Board. Members of the Committee may be removed at the Board's discretion.
2. Independence. Except as otherwise permitted by applicable phase-in rules and exemptions, each member of the Committee shall meet any applicable independence and experience requirements of the New York Stock Exchange ("NYSE"), including those set forth in NYSE Listed Company Manual, the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and the rules and regulations of the SEC. No member of the Committee shall have participated in the preparation of the financial statements of the Company or any subsidiary of the Company at any time during the past three years. At least one member of the Committee must be "independent" as required by section 167(4) of the Irish Companies Act 2014.
3. Financial Literacy. All members of the Committee must be able to read and understand financial statements, including a balance sheet, income statement and cash flow statement. All members of the Committee shall have a working familiarity with basic finance and accounting practices, and at least one member of the Committee shall, to the extent required, (x) be an "audit committee financial expert" as defined by the SEC or otherwise have accounting or related financial management expertise, as interpreted by the Board in its discretion and (y) meet the requirements of section 167(7) of the Irish Companies Act 2014. A member who qualifies as an "audit committee financial expert" under the rules and regulations of the SEC is presumed to satisfy NYSE requirements to have one financially sophisticated audit committee member.
4. Chairperson. Unless a Chairperson is elected by the Board, the members of the Committee shall designate a Chairperson by majority vote of the full Committee membership. The Chairperson shall lead the Committee, including preparing the agenda, presiding over the meetings, making subcommittee assignments and reporting to the Board on the Committee's behalf.
5. Service on Multiple Committees. Members may serve on no more than two additional public company audit committees simultaneously without prior review and

determination by the Board that such simultaneous service would not impair the ability of such member to effectively serve on the Committee.

6. Determinations Regarding Membership. The Board will make all determinations regarding satisfaction of the membership requirements described above and will review, at least annually, the Committee's compliance with such requirements.

III. PROCEDURES AND ADMINISTRATION.

1. Meetings. The Committee shall meet no less frequently than quarterly, and more frequently as circumstances dictate. The Committee shall meet periodically in separate executive sessions with management, any internal auditors or other personnel responsible for any internal audit function and the independent auditor, and have such other direct and independent interaction with such persons from time to time as the members of the Committee deem appropriate. Any two members or the Chairperson may call a meeting of the Committee upon due notice to each other member at least 24 hours prior to the meeting. Action may be taken by the Committee without a meeting if all of the members of the Committee indicate their approval thereof in writing or by electronic transmission. Such consents shall be treated for all purposes as votes at a meeting.
2. Quorum. A majority of the Committee members present in person or by telephone/virtual conference shall constitute a quorum. The Board may designate one or more directors as alternate members of the Committee, who may replace any absent or disqualified member at any meeting of the Committee, provided that such alternate members satisfy all applicable criteria for membership on the Committee. In the absence or upon the disqualification of a member of the Committee, and in the absence of a designation by the Board of an alternate member to replace the absent or disqualified member, the member or members present at any meeting and not disqualified from voting, whether or not he, she or they constitute a quorum, may unanimously appoint another member of the Board to act at the meeting in the place of any absent or disqualified member, provided that such other member satisfies all applicable criteria for membership on the Committee.
3. Voting. Action may be taken by the Committee upon the affirmative vote of a majority of the members present, provided that a quorum is present at the time such action is taken.
4. Access to Management and Advisors. The Committee shall have access to management, internal staff, the independent auditor, the corporate compliance staff and the Company's internal and outside legal counsel, both at meetings and otherwise, as it determines necessary to carry out its duties.
5. Information Needs; Meeting Materials. The Committee shall communicate its expectations and the nature, timing and extent of its information needs to management, any internal audit staff or other personnel responsible for any internal audit function and external parties, including the independent auditor. Written

materials, including key performance indicators and measures related to key business and financial risks, shall be received from management, auditors and others sufficiently in advance of meeting dates to give members of the Committee adequate time to review such materials. Meeting conduct will assume Committee members have reviewed any such written materials in sufficient depth to participate in dialogue with other members of the Committee and the Board regarding the subject matter of such written materials.

6. Annual Self-Evaluation. The Committee shall review, discuss and assess its performance as well as its role and responsibilities at least annually, seeking input from senior management, the full Board and others as the members of the Committee deem appropriate. Changes in role and/or responsibilities, if any, shall be recommended to the full Board for approval.
7. Subcommittees. The Committee may delegate authority to one or more members of the Committee who are independent directors of the Board, including the authority to grant pre-approvals of audit and permitted non-audit services, provided that decisions of such subcommittee to grant pre-approvals shall be presented to the full Committee at its next meeting.
8. Other Board Member Attendance. All members of the Board who are not members of the Committee may attend and observe meetings of the Committee, and may participate in any discussion or deliberation if invited to do so by the Committee, but in any event shall not be entitled to vote.
9. Charter. The Committee shall review and reassess the adequacy of this Charter at least annually and recommend any proposed changes to the Board for approval.
10. Minutes and Records. The Committee is required to maintain minutes or other records of the meetings and activities of the Committee.

IV. **RESPONSIBILITIES AND DUTIES.**

General. The following responsibilities and duties shall be the common recurring activities of the Committee in fulfilling the purposes of the Committee set forth in Section I of this Charter. The Committee may undertake additional responsibilities and establish additional policies and procedures as may be appropriate from time to time to respond to changing business, legislative, regulatory, legal or other conditions. The Committee also shall carry out any other responsibilities and duties delegated by the Board to the Committee related to the purposes of the Committee set forth in Section I of this Charter.

Oversight of Independent Auditors.

1. Appointment. The Committee shall be directly responsible for and have the sole authority to appoint, evaluate, oversee, retain, compensate, terminate and change the Company's independent auditor (including resolution of disagreements between management and the Company's independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit,

review or attest services for the Company, and the independent auditor shall report directly to the Committee. The Committee may, in its discretion, seek shareholder ratification of the independent auditor it appoints.

2. Compensation. The Committee shall approve all audit and permitted non-audit engagement fees and terms, any fees paid to any advisors employed by the Committee and/or funding for the payment of expenses of the Committee that are necessary or appropriate in carrying out the purposes of the Committee set forth in Section I of this Charter.
3. Pre-Approval of Services. The Committee shall pre-approve all auditing services, internal control-related services and permitted non-audit services to be performed for the Company by its independent auditor in accordance with guidelines established by the Committee. Consistent with any applicable SEC rules on auditor independence, the Committee annually may establish ceilings on the level of fees and costs of generally pre-approved and sufficiently defined services that may be performed without seeking additional approval from the Committee. The Committee may delegate pre-approval authority to one or more of its members. The member (or members) to whom such authority is delegated must report, for informational purposes only, any pre-approval decisions to the Committee at its next regularly scheduled meeting or as soon as reasonably practicable thereafter.
4. Evaluation. The Committee shall evaluate the qualifications, performance and independence of the independent auditor, including considering whether the independent auditor's quality controls are adequate and the provision of permitted non-audit services is compatible with maintaining the auditor's independence, taking into account the opinions of management and any internal auditors.
5. Oversight. The Committee shall oversee the work of the independent auditor (including, if necessary and appropriate, resolution of disagreements between management and the independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company. To the extent necessary or appropriate, with respect to oversight of the Company and the independent auditor relationship, the Committee shall:
 - (a) at least annually, obtain and review (i) a report from the independent auditor describing the independent auditor's internal quality-control procedures, any material issues raised by the most recent internal quality-control review, or peer review, of the independent auditor, or by any inquiry or investigation by governmental or professional authorities within the preceding five years and any steps taken to deal with any such issues and (ii) all relationships and services between the independent auditor and the Company potentially impacting the independent auditor's independence;
 - (b) obtain from the independent auditor a formal written statement delineating all relationships between the independent auditor and the Company;

- (c) engage in a dialogue with the independent auditor about any disclosed relationships that may impact the objectivity and independence of the auditor and recommend that the full Board take appropriate action to oversee the independence of the independent auditor;
- (d) request that the independent auditor inform the Committee of material issues on which the national office of the independent auditor was consulted by the Company's audit team;
- (e) meet with the independent auditor before the audit to discuss the preparation and employment of the audit as well as the responsibilities of the independent auditor in relation to the audit, terms of the audit engagement, overview of the overall audit strategy and timing of the audit, and observations arising from the audit that are significant to the financial reporting process;
- (f) ensure the regular rotation of the lead audit partner and other members of the engagement team to the extent required by law, and further consider whether, in order to ensure continuing auditor independence, there should be regular rotation of the independent auditing firm itself;
- (g) set clear policies for the Company's hiring of employees or former employees of the independent auditor;
- (h) make inquiries to confirm that controls and required approvals are in place to prevent the Company from engaging the independent auditors in any services that might impact their independence; and
- (i) obtain from the independent auditor assurance that no fraud or illegal activity involving the Company has come to its attention and, to the extent applicable, Section 10A(b) of the Exchange Act has not been implicated.

Financial Statements, Earnings Releases and Guidance.

1. Review and Discussion of Annual Financial Statements. The Committee shall meet to review and discuss with management and the independent auditor the annual audited financial statements, including reviewing, to the extent applicable, specific disclosures made under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and recommend to the Board whether the audited financial statements should be included in any Annual Report on Form 10-K required to be filed by the Company with the SEC.
2. Review and Discussion of Quarterly Financial Statements. The Committee shall meet to review and discuss with management and the independent auditor the quarterly financial statements, including reviewing, to the extent applicable, specific disclosures made under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and the results of the independent auditor's review of the quarterly financial statements, prior to the filing of any Quarterly Report on Form 10-Q required to be filed by the Company with the SEC.

3. Accounting Principles and Presentation. The Committee shall review and discuss with management, any internal audit staff or other personnel responsible for any internal audit function and the independent auditor any material issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles.
4. Independent Auditor's Reports. The Committee shall review and discuss reports from the independent auditors with regard to (i) critical accounting policies and practices to be used, (ii) critical audit matters arising from the audit and related disclosure in the audit report, including the independent auditor's basis for identifying a matter as a critical audit matter and how each such identified matter will be described in the audit report, (iii) alternative treatments of financial information within GAAP that have been discussed with management, ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the independent auditor, (iv) material areas of judgment where there may have been differing views between management and the independent auditor, including with regard to accounting, disclosure and presentation matters, (v) the effect of regulatory and accounting pronouncements and initiatives on the financial statements of the Company, (vi) off-balance sheet structures, and (vii) other material written communications between the independent auditor and management, including management letters or schedules of unadjusted differences.
5. Earnings Press Releases and Guidance. The Committee shall:
 - (a) review and discuss earnings press releases (paying particular attention to the use and preparation of "pro forma" or "adjusted" non-GAAP information); and
 - (b) periodically discuss with management the Company's earnings releases, financial information and earnings guidance provided to analysts and rating agencies as well as any policies in respect thereof.
6. Conduct of Audit. The Committee shall, to the extent applicable, review with the independent auditor the matters required to be communicated to the Committee by the independent auditor under applicable auditing standards relating to the conduct of the audit, including any audit problems or difficulties encountered in the course of the audit work, any restrictions on the scope of activities or access to requested information, management's response to the difficulties or problems and any significant disagreements with management.
7. Integrity of Financial Statements. Discuss with management and the independent auditor any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding, or call into question the integrity of, the Company's financial statements or accounting policies.

Controls and Procedures.

1. Disclosure. The Committee shall review disclosures about any significant deficiencies or material weaknesses in the design or operation of internal controls and

any fraud involving management or employees playing a significant role in the Company's internal controls, made to the Committee by the Company's chief executive officer and chief financial officer, including, to the extent applicable, any disclosures made during their certification process for Annual Reports on Form 10-K and Quarterly Reports on Form 10-Q.

2. Internal Controls and Internal Controls Report. The Committee shall review and discuss with management, any internal audit staff or other personnel responsible for any internal audit function and the independent auditor the adequacy of the Company's internal controls, any special steps or remedial measures adopted in light of material control weaknesses or significant deficiencies and, to the extent applicable, the Company's internal controls report and the independent auditor's internal controls report prior to the filing of any Annual Report on Form 10-K or any Quarterly Report on Form 10-Q required to be filed by the Company with the SEC.
3. Procedures for Complaints. The Committee shall establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.
4. Ethics and Compliance. The Committee shall oversee the Company's ethics and compliance functions, including the Company's Code of Conduct and other procedures established by the Company with regard to ethical behavior, avoidance of conflicts of interest, and other related matters.
5. Legal and Regulatory Matters. The Committee shall confer with the Company's Chief Legal Officer about legal matters that may have a material impact on the financial statements or the Company's compliance policies. The Committee also shall:
 - (a) at least annually, receive a presentation by management summarizing the Company's programs and control for compliance with legal and regulatory requirements;
 - (b) review and discuss with management and any internal auditors or other personnel responsible for any internal audit function the Company's procedures and practices designed to provide reasonable assurance that: (i) the Company's books, records, accounts and internal accounting controls are established and maintained in compliance with the Foreign Corrupt Practices Act of 1977, the UK Bribery Act 2010, the Irish Criminal Justice (Corruption Offences) Act 2018 and similar laws and regulations to which the Company is subject, and (ii) there are adequate company level controls in place to prevent or detect (A) any improper or illegal disbursement of corporate funds or property of value or (B) the making of any arrangement on behalf of the Company that may provide for or result in the improper or illegal disbursement of funds or property of value, in order that the Company be in compliance with such laws and regulations; and

- (c) at least annually, review and approve decisions by the Company and any of its subsidiaries to enter into swaps and security-based swaps (together referred to as “swaps”) transactions, as defined by the Dodd-Frank Wall Street Reform and Consumer Protection Act and subsequent regulations (the “Dodd-Frank Act”), including decisions to enter into swaps transactions that are exempt from the mandatory execution and clearing requirements under the Dodd- Frank Act.

Matters Relating to Internal Auditors, Risk Assessment and Risk Management.

1. Internal Audit Matters. To the extent necessary or appropriate, with respect to any internal audit function established by the Company, the Committee shall:
 - (a) review the appointment and replacement of the senior internal auditing executive and discuss with the independent auditor and management the internal audit department responsibilities, budget and staffing and any recommended changes in the planned scope of the internal audit;
 - (b) periodically review the internal audit charter;
 - (c) annually review the senior internal auditing executive’s performance evaluation and compensation. This review will be offline between the Chief Financial Officer and the Chairperson of the Committee;
 - (d) receive periodic reports on the scope and results of work performed by the internal audit function; and
 - (e) review the significant reports to management prepared by the internal auditing department and management’s responses.
2. Risk Assessment. The Committee shall periodically (but no less than annually) discuss guidelines and policies to govern the process by which risk assessment and management is undertaken, including any policies governing the Company’s use of swaps transactions that are exempt from any mandatory execution and clearing requirements.
3. Risk Management. The Committee shall discuss with management the Company’s major financial risk exposures and the steps management has taken to monitor and control such exposures, including the Company’s risk assessment and risk management policies.

Related Person Transactions. The Committee shall review and oversee all related person transactions for potential conflicts of interest in accordance with the Company’s Related Persons Transaction Policy.

Information Technology Systems, Processes and Data. The Committee shall review and assess the integrity of the Company’s information technology systems, processes and data and periodically (but no less than annually), at its discretion, review and assess with management and any internal auditors or other personnel responsible for any internal audit

function the adequacy of security for the Company's information technology systems, processes and data and the Company's contingency plans in the event of a breakdown or security breach affecting the Company's information technology systems, processes and data or the information technology systems, processes and data of the Company's clients.

Enterprise Risk Management. The Committee shall:

- (a) review or discuss the Company's risk governance structure and the Company's risk management and risk assessment guidelines and policies regarding operational, liquidity, reputational, franchise, regulatory and other risk and to review the Company's risk tolerance with respect to each of the foregoing;
- (b) review any major risk exposures of the Company and the Company Group, and their business or product lines, including operational, liquidity, reputational, franchise, regulatory and other risk, against established risk measurement methodologies, analyzing and reviewing actions taken by management to address such risk types;
- (c) receive regular updates and reports from members of the Company's management regarding the results of risk management assessments and on the Company's risk tolerance; and
- (d) oversee and manage the Company's process and policies for determining risk tolerance and comparison of such risk tolerance to expected levels.

Review of the Directors' Compliance Statement. To assist the Board in the discharge of its responsibilities under section 225 of the Irish Companies Act 2014, the Committee shall conduct a review during each financial year of: (i) the Board's "compliance policy statement" (as defined in section 225 of the Irish Companies Act 2014) which sets out the Company's policies (that, in the Board's opinion, are appropriate to the Company) respecting compliance by the Company with its relevant obligations (as defined in section 225 of the Irish Companies Act 2014); and (ii) any arrangements or structures that have been put in place and that are, in the Board's opinion, designed to secure material compliance with the Company's relevant obligations.

Other. The Committee shall perform such other functions as may be required by applicable laws, rules and regulations and the Company's constitution, or by the Board, and shall report regularly to the Board.

- V. **Authority and Resources of the Committee.** The Committee shall have the authority, in its sole discretion, to retain and obtain the advice and assistance of independent outside counsel and such other advisors as it deems necessary to fulfill its duties and responsibilities under this charter. The Committee shall set the compensation, and oversee the work, of any outside counsel and other advisors.

The Committee shall receive appropriate funding from the Company, as determined by the Committee in its capacity as a committee of the Board, for the payment of compensation to the Company's independent auditors, any other accounting firm

engaged to perform services for the Company, any outside counsel and any other advisors to the Committee, as well as for the ordinary administrative expenses of the Committee.

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It is acknowledged that all of the above listed tasks and focus areas may not be relevant to all of the matters and tasks that the Committee may consider and act upon from time to time, and the members of the Committee in their judgment may determine the relevance thereof and the attention such items shall receive in any particular context.

Effective: June 23, 2025

Section 10A(b) of the Securities Exchange Act of 1934

a. Required response to audit discoveries.

1. *Investigation and Report to Management.* If, in the course of conducting an audit pursuant to this title to which subsection (a) applies, the registered public accounting firm detects or otherwise becomes aware of information indicating that an illegal act (whether or not perceived to have a material effect on the financial statements of the issuer) has or may have occurred, the firm shall, in accordance with generally accepted auditing standards, as may be modified or supplemented from time to time by the Commission:

- A.
 - i. determine whether it is likely that an illegal act has occurred; and
 - ii. if so, determine and consider the possible effect of the illegal act on the financial statements of the issuer, including any contingent monetary effects, such as fines, penalties, and damages; and
- B. as soon as practicable, inform the appropriate level of the management of the issuer and assure that the audit committee of the issuer, or the board of directors of the issuer in the absence of such a committee, is adequately informed with respect to illegal acts that have been detected or have otherwise come to the attention of such firm in the course of the audit, unless the illegal act is clearly inconsequential.

2. *Response to Failure to Take Remedial Action.* If, after determining that the audit committee of the board of directors of the issuer, or the board of directors of the issuer in the absence of an audit committee, is adequately informed with respect to illegal acts that have been detected or have otherwise come to the attention of the firm in the course of the audit of such firm, the registered public accounting firm concludes that:

- A. the illegal act has a material effect on the financial statements of the issuer;
- B. the senior management has not taken, and the board of directors has not caused senior management to take, timely and appropriate remedial actions with respect to the illegal act;
- C. the failure to take remedial action is reasonably expected to warrant departure from a standard report of the auditor, when made, or warrant

resignation from the audit engagement; and

- D. the registered public accounting firm shall, as soon as practicable, directly report its conclusions to the board of directors.

3. *Notice to Commission; Response to Failure to Notify.* An issuer whose board of directors receives a report under paragraph (2) shall inform the Commission by notice not later than 1 business day after the receipt of such report and shall furnish the registered public accounting firm making such report with a copy of the notice furnished to the Commission. If the registered public accounting firm fails to receive a copy of the notice before the expiration of the required 1-business-day period, the registered public accounting firm shall:

- A. resign from the engagement; or
- B. furnish to the Commission a copy of its report (or the documentation of any oral report given) not later than 1 business day following such failure to receive notice.

4. *Report after Resignation.* If a registered public accounting firm resigns from an engagement under paragraph (3)(A), the firm shall, not later than 1 business day following the failure by the issuer to notify the Commission under paragraph (3), furnish to the Commission a copy of the report of the firm (or the documentation of any oral report given).