

JAZZ PHARMACEUTICALS PLC
CHARTER OF THE AUDIT
COMMITTEE OF THE BOARD OF
DIRECTORS

PURPOSE AND POLICY

The purpose of the Audit Committee (the “**Committee**”) shall be to act on behalf of the Board of Directors (the “**Board**”) of Jazz Pharmaceuticals plc, a company formed under the laws of Ireland (the “**Company**”), in fulfilling the Board’s oversight responsibilities with respect to the Company’s corporate accounting and financial reporting processes, the systems of internal control over financial reporting and audits of financial statements, as well as the quality and integrity of the Company’s financial statements and reports and the qualifications, independence and performance of the firm or firms of certified public accountants engaged as the Company’s independent registered public accounting firm or auditors for the purpose of preparing or issuing an audit report or performing other audit, review or attest services (the “**Auditors**”), the performance of the Company’s internal audit function, and financial and information security risk exposures. The operation of the Committee shall be subject to the Constitution of the Company and the Irish Companies Act 2014 (the “**Act**”), each as in effect at the time of any action by the Committee. The policy of the Committee shall be to maintain and foster an open avenue of communication among the Committee, the Auditors, the internal auditors and the Company’s financial management.

COMPOSITION

The Committee shall consist of at least three (3) members of the Board. The members of the Committee shall satisfy the independence and financial literacy requirements of The NASDAQ Stock Market LLC (“**Nasdaq**”) applicable to Committee members as in effect from time to time, when and as required by Nasdaq. At least one member shall satisfy the applicable Nasdaq financial sophistication requirements as in effect from time to time. In this regard, at least one member of the Audit Committee must have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background that results in the member’s financial sophistication, including having an understanding of U.S. generally accepted accounting principles (“**GAAP**”), an ability to apply GAAP principles in assessing accounting policies, and experience in preparing and evaluating financial statements with a level of complexity comparable to the Company’s financial statements. Additionally, at least one member of the Audit Committee shall have an understanding of international financial reporting standards (“**IFRS**”). Unless the Board determines otherwise, at least one member of the Committee shall also satisfy the criteria for independence set out in the Act and that same member must also have the requisite competence in accounting or auditing required by the Act. The members of the Committee shall be appointed by the Board upon the recommendation of the Nominating and Corporate Governance Committee of the Board and serve at the discretion of the Board. Vacancies occurring on the Committee shall be filled by the Board and the Chairperson of the Committee shall be designated by the Board upon the recommendation of the Nominating and Corporate Governance Committee of the Board.

MEETINGS AND MINUTES

The Committee shall hold such regular or special meetings as its members deem necessary or appropriate. Minutes of each meeting of the Committee shall be prepared and distributed to each director of the Company and the Secretary of the Company promptly after each meeting. The Chairperson of the Committee shall report to the Board from time to time and whenever so requested by the Board.

AUTHORITY

The Committee shall, subject to the Act, have authority to appoint, determine the compensation for (at the expense of the Company), retain and oversee the Auditors as set forth in Section 10A(m)(2) of the Securities Exchange Act of 1934, as amended, and the rules thereunder, and to otherwise fulfill its responsibilities under this Charter. The Committee shall have authority to retain and determine compensation for, at the expense of the Company, special legal, accounting or other advisors or consultants as it deems necessary or appropriate in the performance of its duties. The Committee shall also have authority to incur, at the expense of the Company, ordinary administrative expenses that, as determined by the Committee, are necessary or appropriate in carrying out its duties. The Committee shall have full access to all books, records, facilities and personnel of the Company as deemed necessary or appropriate by any member of the Committee to discharge his or her responsibilities hereunder. The Committee shall have authority to require that any of the Company's personnel, counsel, accountants (including the Auditors) or investment bankers, or any other consultant or advisor to the Company attend any meeting of the Committee or meet with any member of the Committee or any of its special legal, accounting or other advisors and consultants. Except to the extent inconsistent with any laws and rules applicable to the Company, including the rules of Nasdaq, any responsibility or authority of the Committee under this Charter may be delegated by the Committee to the Chairperson of the Committee or to one or more Committee members. The Chairperson of the Committee shall have the delegated authority to act on behalf of the Committee in connection with the negotiation and execution of engagement letters of the Auditors, legal counsel or other outside consultants and advisers to be retained by the Committee. The approval of this Charter by the Board shall be construed as a delegation of authority to the Committee with respect to the responsibilities set forth herein.

RESPONSIBILITIES

The Committee shall oversee the Company's financial reporting process on behalf of the Board and shall, subject to the Act, have direct responsibility for the appointment, compensation, retention and oversight of the work of the Auditors. The Auditors shall report directly and be accountable to the Committee. The Committee's functions and procedures should remain flexible to address changing circumstances most effectively. To implement the Committee's purpose and policy, the Committee shall have the full power and authority of the Board with respect to the following duties and responsibilities, with the understanding, however, that the Committee may supplement or (except as otherwise required by applicable laws or rules) deviate from these activities as appropriate under the circumstances:

1. *Audited Financial Statement Review.* To review, upon completion of the audit, the financial statements proposed to be included in the Company's Annual Report on Form 10-K to be filed with the Securities and Exchange Commission ("**SEC**"), and to recommend to the Board whether or not such financial statements should be so included or filed. To review, upon completion of the audit, the financial statements proposed to be filed with the Companies Registration Office (in Dublin) with the Company's annual return, which shall include a review of the Directors' Compliance Policy Statement and arrangements and structures designed to secure material compliance with the Company's obligations under the Act, and to recommend to the Board whether or not such financial statements should be so included or filed.

2. *Annual Audit Results.* To review with management and the Auditors, as appropriate, the results of the annual audit, including any critical audit matters arising from the current period audit, a draft of the Auditors' report, the Auditors' assessment of the quality, not just acceptability, of accounting principles, the reasonableness of significant judgments and estimates (including material changes in estimates), any material audit adjustments proposed by the Auditors and any adjustments proposed but not recorded, the adequacy of the disclosures in the financial statements and any other matters required to be communicated to the Committee by the Auditors under generally accepted auditing standards, including the standards of the Public Company Accounting Oversight Board (United States) ("**PCAOB**") and International Standards on Auditing (Ireland), or under the requirements of the Act, including in particular, any material weaknesses in internal control in relation to the financial reporting process.

3. *Quarterly Results.* To review with management and the Auditors, as appropriate, the results of the Auditors' review of the Company's quarterly financial statements, prior to public disclosure of quarterly financial information or filing with the SEC of the Company's Quarterly Report on Form 10-Q, and any other matters required to be communicated to the Committee by the Auditors under generally accepted auditing standards of the PCAOB.

4. *Management's Discussion and Analysis.* To review with management and the Auditors, as appropriate, the Company's disclosures contained under the caption "Management's Discussion and Analysis of Financial Condition and Results of Operations" in its periodic reports to be filed with the SEC.

5. *Financial Disclosures.* To review and discuss with management and the Auditors, as appropriate, financial press releases, which discussions may be general discussions of the type of information to be disclosed or the type of presentation to be made as well as the substance of financial information and earnings guidance provided to analysts and rating agencies.

6. *Accounting Principles and Policies.* To review with management and the Auditors, as appropriate, significant issues that arise regarding accounting principles and financial statement presentation, including critical accounting policies and practices, alternative accounting policies available under GAAP and/or IFRS, as applicable, related to material items discussed with management, the potential impact on the Company's financial statements of off-balance sheet structures and any other significant reporting issues and judgments, significant regulatory, legal and accounting initiatives or developments that may have a material impact on the Company's financial statements, compliance programs and policies if, in the judgment of the Committee, such review is necessary or appropriate.

7. *Internal Control Over Financial Reporting.* To confer with management, the internal auditors and the Auditors, as appropriate, regarding the scope, adequacy and effectiveness of internal control over financial reporting including (a) any significant deficiencies in the design or operation of internal control over financial reporting that could adversely affect the Company's ability to record, process, summarize and report financial data and any material weaknesses in the Company's internal control over financial reporting, (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting, and (c) any special audit steps taken in the event of any material weaknesses or significant deficiencies.

8. *Environmental, Social and Governance ("ESG") Disclosures.* In coordination with the Nominating and Corporate Governance Committee, as appropriate, review and discuss with management, the Company's external ESG disclosure approach, ESG related disclosures and the processes and controls related to such disclosures, together with any assurance being provided by the Auditors. To oversee compliance with applicable ESG related disclosure requirements.

9. *Finance Function.* To discuss and review the organizational structure of the finance function, its adequacy for the current status and future plans of the Company, and any succession and development plans for key staff.

10. *Financial Risk Oversight.* To perform the following: (a) review with management and the Auditors, as appropriate, the Company's major financial risk exposures and the steps taken by management to monitor and control these exposures, (b) review and approve the Company's investment policies, (c) review with management the Company's financial risk management policies, including the Company's hedging risk management policy, and approve amendments thereto, (d) review with management guidelines and procedures for investment and hedging transactions and review management's efforts to monitor compliance with the Company's financial risk management policies and such guidelines and procedures as well as applicable laws and regulations, (e) review with management the Company's hedging strategy and activities, and (f) review, at least annually, with management, and approve the entry by the Company and/or any of its subsidiaries into swaps that may not be subject to clearing and exchange trading and execution requirements in reliance on the "end-user exception" under the Commodity Exchange Act and the rules and regulations promulgated thereunder (the "*CEA*"), on an individual and/or, as permitted under the CEA, on an annual "blanket" basis.

11. *Information Security Risk Oversight.* To review with management, including the Chief Information Security Officer, the Company's information security (including cybersecurity) risk exposures and the steps taken by management to monitor and mitigate these exposures and discuss with management the cybersecurity, technology and information systems policies as to risk assessment and risk management, including the internal controls, guidelines and policies established by the Company to assess, monitor and mitigate the Company's significant cybersecurity, technology and information systems risk exposures.

12. *Management Cooperation with Audit.* To evaluate the cooperation received by the Auditors during their audit examination, including any significant difficulties with the audit or any restrictions on the scope of their activities or access to required records, data and information, significant disagreements with management and management's response, if any.

13. *Management Letters.* To review with the Auditors and, if appropriate, management, any management or internal control letter issued or, to the extent practicable, proposed to be issued by the Auditors and management's response, if any, to such letter, as well as any additional material written communications between the Auditors and management.

14. *Internal Audit Function.* To perform the following: (a) review the performance evaluation, annual compensation and salary adjustments for the head of internal audit, (b) review and advise on the selection and removal of the head of internal audit, (c) review and advise on the activities and organizational structure of the internal audit function, as well as the qualifications of its personnel, (d) review the internal audit charter annually and approve changes (if any), (e) review and approve the annual internal audit plan and budget, including any significant subsequent modifications, and (f) review the results of internal audit activities, including significant issues and management action plans.

15. *Separate Sessions.* To meet periodically in separate sessions with the Auditors, the internal auditors and management to discuss any matters that the Committee, the Auditors, the internal auditors or management believe should be discussed privately with the Committee.

16. *Correspondence with Regulators.* To consider and review with management, the internal auditors, the Auditors and, in the judgment of the Committee, such special counsel, separate accounting firm and other consultants and advisors as the Committee deems appropriate, any correspondence with regulators or governmental agencies and any published reports, in each case that raise material issues regarding the Company's financial statements or accounting policies.

17. *Complaint Procedures.* To establish procedures, when and as required by applicable laws and rules, for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and the confidential and anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

18. *Regulatory and Accounting Initiatives.* To review with the Auditors, the internal auditors, management and counsel, as appropriate, any significant regulatory or other legal or accounting initiatives or matters that may have a material impact on the Company's financial statements, if, in the judgment of the Committee, such review is necessary or appropriate.

19. *Compliance Related to Financial Reporting.* To review the results of management's efforts to monitor compliance with the Company's programs and policies designed to ensure adherence to applicable laws and rules, as well as to its Code of Conduct, related to the Company's financial statements, accounting practices and Auditors as well as review, oversight and approval of related-party transactions as required by Nasdaq rules and the Company's Related Party Transaction Policy.

20. *Investigations.* To investigate any matter brought to the attention of the Committee within the scope of its duties if, in the judgment of the Committee, such investigation is necessary or appropriate.

21. *Proxy Report.* To prepare or cause to be prepared the report required by the

rules of the SEC to be included in the Company's annual proxy statement.

22. *Report to Board.* To report to the Board with respect to material issues that arise regarding the quality or integrity of the Company's financial statements, the performance or independence of the Auditors, the performance of the Company's internal audit function, or such other matters as the Committee deems appropriate from time to time or whenever it shall be called upon to do so.

23. *Committee and Charter Evaluation.* To review and assess (at least annually) the adequacy of this Charter and recommend any proposed changes to this Charter to the Board for its consideration. The Committee shall also review and assess its own performance from time to time as deemed appropriate by the Committee.

24. *Evaluation and Retention of Auditors.* To evaluate the performance of the Auditors, to assess their qualifications and to determine whether to retain or to terminate the existing Auditors, subject to the Act and any other applicable laws and rules, or to appoint and engage a different registered public accounting firm for the ensuing year, which retention shall be subject only to ratification by the Company's shareholders (and only if the Committee or the Board elects to submit such retention for ratification by the shareholders).

25. *Communication Prior to Engagement of Auditors.* Prior to engagement of any prospective Auditors, to review a written disclosure by the prospective Auditors of all relationships between the prospective Auditors, or their affiliates, and the Company, or persons in financial reporting oversight roles at the Company, that may reasonably be thought to bear on independence, including the provision by those persons of any non-audit services to the Company, and to discuss with the prospective Auditors the potential effects of such relationships on the independence of the prospective Auditors, consistent with Ethics and Independence Rule 3526, Communication with Audit Committees Concerning Independence, of the PCAOB and the Act.

26. *Approval of Audit Engagements.* To determine and approve the Auditors, subject to the Act and any other applicable laws and rules, to perform all proposed audit, review and attest services, including the scope of and plans for the review and audit, the adequacy of staffing, the compensation to be paid to the Auditors, which approval may be pursuant to pre-approval policies and procedures established by the Committee consistent with applicable laws and rules, including the delegation of pre-approval authority to one or more Committee members so long as any such pre-approval decisions are presented to the full Committee at the next scheduled meeting.

27. *Approval of Non-Audit Services.* To determine and approve engagements of the Auditors, prior to commencement of such engagements (unless in compliance with exceptions available under applicable laws and rules related to immaterial aggregate amounts of services), to perform any proposed permissible non-audit services, including the scope of the service and the compensation to be paid therefor, at the Company's expense, which approval may be pursuant to pre-approval policies and procedures established by the Committee consistent with applicable laws and rules, including the delegation of pre-approval authority to one or more Committee members so long as any such pre-approval decisions are presented to the full Committee at the next scheduled meeting.

28. *Audit Partner Rotation.* To monitor the rotation of the partners of the Auditors on

the Company's audit engagement team as required by applicable laws and rules.

29. Auditor Independence. At least annually, to receive and review written disclosures from the Auditors delineating all relationships between the Auditors, or their affiliates, and the Company, or persons in financial reporting oversight roles at the Company, that may reasonably be thought to bear on independence, as well as a letter from the Auditors affirming their independence, consistent with Ethics and Independence Rule 3526, Communication with Audit Committees Concerning Independence, of the PCAOB (including any successor rule), to consider and discuss with the Auditors any disclosed relationships and any compensation or services that could affect the Auditors' objectivity and independence, including the provision by those persons of any non-audit services to the Company, and to assess and otherwise take appropriate action to oversee the independence of the Auditors.

30. Former Employees of Auditor. To obtain Committee pre-approval of employment by the Company of individuals employed or formerly employed by the Company's Auditors and engaged on the Company's account, where appropriate.

31. Auditor Communications. At least annually, to discuss with the Auditors certain matters regarding the scope and results of the audit as required under Auditing Standard 1301 "Communications with Audit Committees," as adopted by the PCAOB in Release No. 2012-004 (including any successor rule), and any matters required to be communicated by Auditing Standard 2410 "Related Parties," as adopted by the PCAOB in Release No. 2014-002 (including any successor rule).

32. Auditor Internal Communications. To review with the Auditors, as appropriate, communications between representatives of the Auditors involved in the audit of the Company's financial statements and the Auditors' compliance or oversight personnel with respect to accounting or auditing issues that arise during the Auditors' engagement.

33. Disagreements Between Auditors and Management. To review with management and the Auditors any material conflicts or disagreements between management and the Auditors regarding financial reporting, accounting practices or policies and to resolve any conflicts or disagreements regarding financial reporting.

34. General Authority. To perform such other functions and to have such powers as may be necessary or appropriate in the efficient and lawful discharge of the foregoing. It shall be the responsibility of management to prepare the Company's financial statements and periodic reports and the responsibility of the Auditors to audit those financial statements. These functions shall not be the responsibility of the Committee, nor shall it be the Committee's responsibility to ensure that the financial statements or periodic reports are complete and accurate, conform to GAAP or IFRS, as applicable, or otherwise comply with applicable laws.

Amended and Restated by the Board of Directors of Jazz Pharmaceuticals plc on 24 October 2024.