



## CHARTER OF THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS AMENDED AND RESTATED ON OCTOBER 24, 2024

### 1. PURPOSE AND POLICY

The primary purpose of the Audit Committee (the “**Committee**”) shall be to assist the Board of Directors (the “**Board**”) of Criteo S.A., a *société anonyme* under the laws of the French Republic (the “**Company**”), in fulfilling the Board’s oversight responsibilities with respect to (i) the Company’s corporate accounting and financial reporting processes, (ii) the Company’s systems of internal control over financial reporting, (iii) risk management and audits of financial statements, (iv) the quality and integrity of the Company’s financial statements and reports, (v) the qualifications, independence and performance of the registered public accounting firm or firms engaged as the Company’s independent outside auditors for the purpose of preparing or issuing an audit report or performing audit or review services (which may include financial statement auditors, statutory auditors and sustainability auditors (the “**Auditors**”)) and the performance of the Company’s internal audit function. The Committee shall also provide oversight assistance in connection with the Company’s legal and regulatory compliance, as well as compliance with ethical standards adopted by the Company. The operation of the Committee shall be subject to this charter, the Bylaws of the Company, French law, U.S. securities law and Nasdaq Stock Market (“**Nasdaq**”) rules, each as may be amended from time to time.

The policy of the Committee, in discharging these obligations, shall be to maintain and foster an open avenue of communication among the Committee and the Auditors, the Company’s financial management and internal audit function.

### 2. COMPOSITION

The Committee shall consist of at least three members of the Board. The members of the Committee shall satisfy the financial literacy and, as affirmatively determined by the Board, the independence requirements of Nasdaq and the U.S. Securities and Exchange Commission (the “**SEC**”) set forth in Rule 10A-3 of the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”), applicable to audit committee members. At least one member of the Committee shall satisfy the applicable Nasdaq requirement for financial sophistication, as determined by the Board in its business judgment. At least one member of the Committee must be an “audit committee financial expert” as defined in Item 407(d)(5)(ii) of Regulation S-K. A person who satisfies this definition of audit committee financial expert will also be presumed to have financial sophistication. No member of the Committee can have participated in the preparation of the Company’s or any of its subsidiaries’ financial statements at any time during the past three years. The members of the Committee shall be appointed by and serve at the discretion of the Board. Vacancies occurring on the Committee shall be filled by the Board. The Chairman of the Committee shall be appointed by the Board.

### 3. MEETINGS AND MINUTES

The Committee shall hold such regular or special meetings as its members shall deem necessary or appropriate. Minutes of each meeting of the Committee shall be recorded and kept in English by the

Secretary of the Company. The Chairman of the Committee shall report to the Board from time to time, but no less than on a quarterly basis, at the quarterly meetings of the Board.

In exceptional circumstances, and to the extent that the members of the Committee cannot meet (in-person, by teleconference or by other means authorized under the charter of the Board (*règlement intérieur*)) in due course before a Board meeting, the Committee can make recommendations to the Board by unanimous written consent, by any written means (including by email) and in one or more counterparts, which shall constitute a valid action by the Committee if it has been executed or consented to by each member of the Committee; in such a case, the Chairman of the Committee, at the time he/she reports to the Board, shall indicate that the Committee's recommendations were made by unanimous written consent.

#### **4. AUTHORITY**

The Committee shall have authority to make any appropriate recommendations to the Board and shareholders with respect to the identity and compensation of the Auditors and otherwise to fulfill its responsibilities under this charter.

The Committee shall have authority to retain and determine compensation for, at the Company's expense, special outside legal, accounting or other advisors or consultants as it deems necessary or appropriate in the performance of its duties. Each member of 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 Company will provide for appropriate funding, as determined by the Committee, for the payment of compensation to the Company's Auditors, any other accounting firm engaged to perform services for the Company, any outside counsel and any other advisors to the Committee and for the ordinary administrative expenses of the Committee that are necessary and appropriate in carrying out its functions.

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 outside legal, accounting or other, advisors or consultants.

The Committee shall have the authority to form a subcommittee comprising one or more members of the Board to assist it in the risk oversight responsibilities of the Committee, provided that such a subcommittee shall not relieve the Committee of such responsibilities.

The Board reserves the right at any time to revoke or change the authority delegated under this charter.

#### **5. RESPONSIBILITIES**

The Committee shall assist the Board in overseeing the Company's financial reporting and shall make any appropriate recommendations with respect to the appointment, compensation, retention and oversight of the work of the Auditors and any other registered public accounting firm engaged for the purpose of performing other review or attest services for the Company.

The Auditors and each such other registered public accounting firm shall report directly and be accountable to the Committee. The Committee's functions and procedures should remain flexible to effectively address changing circumstances.

To implement the Committee's purpose and policy, the Committee shall be charged with the following functions and duties (which, where appropriate, shall apply with respect to the applicable Auditors) with the understanding, however, that the Committee may supplement or deviate from these activities as appropriate, in accordance with applicable law and under certain circumstances:

**a. *Audit Engagements***

To compensate, retain and oversee the work of the Auditors. Prior to commencement of such engagements, to perform all proposed audit, review and attest services, including (i) the scope of, timing, and plans for the audit and audit strategy, (ii) the adequacy of staffing, (iii) the compensation to be paid, at the Company's expense, to the Auditors and (iv) assisting the Company in the negotiation of the Auditors' engagement letters.

**b. *Engagements for Non-Audit Services***

To review and approve all engagements of the Auditors to perform any proposed permissible non-audit services, including the scope and plans for the non-audit services and the compensation to be paid, at the Company's expense. The Committee shall take these actions prior to commencement of such engagements unless such engagements are in compliance with exceptions available under applicable laws or rules related to immaterial aggregate amounts of services.

**c. *Retention and Evaluation of Auditors***

To (i) make recommendations with respect to the appointment, renewal and/or retention of the Auditors, (ii) assess their independence and qualifications, including the performance and qualifications of the lead partner (taking into account the opinions of management and the internal auditors), (iii) oversee the Auditors' work, (iv) determine the Auditors' compensation, and (v) evaluate the performance of the Auditors (taking into account, where appropriate, the views of management and the internal audit function).

**d. *Auditor Independence***

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 oversight roles at the Company, that may reasonably be thought to bear on independence, and to discuss with the prospective Auditors the potential effects of such relationships on the independence of the prospective Auditors, consistent with applicable standards of the Public Company Accounting Oversight Board (United States) (the "PCAOB").

If applicable, at least annually, consistent with applicable PCAOB standards, to (i) receive and review (A) written disclosures from the Auditors delineating all relationships between the Auditors, or their affiliates, and the Company, or persons in financial oversight roles at the Company, that may reasonably be thought to bear on independence and (B) a letter from the

Auditors affirming their independence, (ii) consider and discuss with the Auditors (A) any potential effects of any such relationships on the objectivity and independence of the Auditors, as well as (B) any compensation or services that could affect the Auditors' objectivity and independence, and (iii) assess and otherwise take appropriate action to oversee the independence of the Auditors.

**e. *Engagement of Other Registered Public Accounting Firms***

To appoint, compensate, retain and oversee the work of any registered public accounting firm (in addition to the Auditors). Prior to commencement of such engagements, to perform any other review or attest service, including the compensation to be paid, at the Company's expense, to such firm and assisting the Company in the negotiation of such firm's engagement letter.

**f. *Annual Audit Results***

To review and discuss with management and the Auditors the results of the annual audit, including the Auditors' assessment of the quality, not just acceptability, of the Company's accounting principles and practices, the Auditors' views about qualitative aspects of the Company's significant accounting practices, the reasonableness of significant judgments and estimates (including material changes in estimates), any critical audit matters identified by the Auditors, all known and likely misstatements identified during the audit (other than those the Auditors believe to be trivial), the adequacy of the disclosures in the financial statements and any other matters required to be communicated to the Committee by the applicable Auditors under the standards of the PCAOB.

**g. *Risk Assessment and Management***

To review and discuss with management and, as appropriate, the Auditors, the Company's guidelines and policies with respect to risk assessment and risk management, including the Company's major financial risk exposures, data privacy and cybersecurity risks and sustainability risks, and the steps taken by management to monitor and control these exposures and to assist the Board in the oversight of risk management activities.

**h. *Disclosure Controls and Procedures and Internal Control Over Financial Reporting***

To (i) review the Company's internal quality control procedures, (ii) monitor and confer with management and the Auditors, as appropriate, regarding the scope, adequacy and effectiveness of (A) disclosure controls and procedures, (B) internal controls over financial reporting, including responsibilities, budget and staff of the internal audit function and (C) any special audit steps adopted in the event of material control deficiencies, and (iii) review the appointment or replacement of the senior internal audit executive or manager.

**i. *Contingent Financial Liabilities***

To review contingent financial liabilities, specifically those provided in the Company's financial disclosures as required by the rules and regulations of Nasdaq and the SEC, and other applicable U.S. and French law.

**j. Internal Control Report**

At least annually, to obtain and review a report by the Auditors describing that firm's internal quality-control procedures, any material issues raised by the firm's most recent internal quality-control review or peer review or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, with respect to one or more independent audits performed by that firm, as well as any steps taken to address the issues raised.

**k. Audit Partner Rotation**

To monitor the rotation of the partners of the applicable Auditors on the Company's audit engagement team as required by applicable laws and rules and to consider periodically and, if deemed appropriate, recommend to the Board a policy regarding rotation of auditing firms.

**l. Employees and Former Employees of Auditors**

To consider and recommend clear policies regarding Committee preapproval of employment by the Company of individuals employed or formerly employed by the Company's Auditors.

**m. Auditor Communications**

At least annually, to discuss with the applicable Auditors any other the matters required to be discussed by applicable requirements of the PCAOB and the SEC.

**n. Insurance Coverage**

The Committee shall review and recommend appropriate insurance coverage for the Company's directors and officers.

**o. Complaint Procedures**

To review and recommend 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.

**p. Ethical Compliance**

To review the results of management's efforts to monitor compliance with the Company's programs designed to ensure adherence to applicable laws and regulations, as well as to its Code of Business Conduct and Ethics (the "**Code of Conduct**"), including reviewing and making recommendations with respect to related person transactions. The Committee shall be responsible for overseeing the Code of Conduct. Only the Board shall approve any waivers of the Code of Conduct for employees, executive officers and directors. Any amendments to the Code of Conduct or waivers of its requirements shall be disclosed as required under the applicable SEC and Nasdaq rules.

**q. *Financial Statement Review***

To review and make recommendations with respect to, under applicable French and U.S. rules, upon completion of the audit, as applicable, the financial statements proposed to be included in any of the Company's reports to be filed with the SEC and to recommend to the Board whether or not such financial statements should be so included.

**r. *Quarterly Results***

To review with management and the applicable Auditors, as appropriate, the quarterly financial statements, prior to (i) public disclosure of quarterly financial information, or (ii) filing with the SEC of any report disclosing quarterly financial information, if practicable, and any other matters required to be communicated to the Committee by the applicable Auditors under the standards of the PCAOB.

**s. *Management's Discussion and Analysis***

To review with management and the applicable Auditors the Company's disclosures contained under the caption "Management's Discussion and Analysis of Financial Condition and Results of Operations," or otherwise discussing the Company's financial performance in any offering materials or periodic reports to be filed by the Company with the SEC.

**t. *Audit Committee Reports***

To prepare any reports of the Committee required by the rules and regulations of the SEC to be included in any reports filed by the Company with the SEC.

**u. *Press Releases***

To review and discuss with management and the applicable Auditors, as appropriate, earnings press releases as well as the substance of financial information and earnings guidance provided to analysts and rating agencies, which discussions may be general discussions of the type of information (such as financial information that does not conform to generally accepted accounting principles in the United States ("GAAP")) to be disclosed and the type of presentation to be made.

**v. *Accounting Principles and Policies***

To review with management and the Auditors, as appropriate, significant issues that arise regarding (i) accounting principles and financial statement presentation, including (A) critical accounting policies and practices, (B) alternative accounting policies available under GAAP related to material items discussed with management, (C) the potential impact on the Company's financial statements of off-balance sheet structures and (D) any other material written communications between the Auditors and management, 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.

To report any such matters deemed to present material issues related to accounting principles and policies to the Board.

**w.      *Management and Auditor Analyses***

To review any analyses prepared by management or the applicable Auditors 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 methods on the financial statements.

To review any analyses prepared by management or the Auditors setting forth significant sustainability reporting issues and judgments in connection with the preparation of the information to be reported in accordance with the applicable sustainability reporting standards.

To report any such matters deemed to present material issues related to management and auditor analysis to the Board.

**x.      *National Office Communications***

To review with the Auditors, as appropriate, any communications between the audit team and the Auditors' national office with respect to auditing or accounting issues presented by the engagement.

**y.      *Disagreements Between Auditors and Management***

To review with management and the Auditors, or any other registered public accounting firm engaged to perform review or attest services, any conflicts or disagreements between management and the Auditors, or such other accounting firm, whether or not resolved, regarding financial reporting, accounting practices or policies or other matters, that individually or in the aggregate could be significant to the Company's financial statements or the Auditors' report, and management's response, if any.

To report any such matters deemed to present material issues related to disagreements between Auditors and management to the Board, and to assist the Board in resolving any such conflicts or disagreements regarding financial reporting.

**z.      *Management Cooperation with Audit***

To evaluate the cooperation received by the Auditors during their audit examination, including any significant difficulties encountered during the audit or any restrictions on the scope of their activities or access to required records, data and information, and, whether or not resolved, any significant disagreements with management and management's response, if any.

**aa.     *Management Letters***

To review with the Auditors 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.

**bb. *Separate Sessions***

Periodically, to meet in separate sessions with the Auditors, the internal audit function and management, as appropriate, to discuss any matters that the Committee, the Auditors, the internal audit function or management believe should be discussed privately with the Committee.

**cc. *Correspondence with Regulators***

To review with management, the Auditors, the Company's legal counsel, outside counsel, as appropriate, and any special counsel, separate accounting firm or other consultants and advisors, as the Committee deems appropriate, any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding the Company's financial statements or accounting policies.

**dd. *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.

**ee. *Committee Self-Assessment***

The Committee shall review, discuss and assess its own performance at least annually. The Committee shall also periodically (but no less than on an annual basis) review and assess the adequacy of this charter, including the Committee's role and responsibilities as outlined in this charter, and shall recommend any proposed changes to the Board for its consideration.

**ff. *Report to Board***

To report regularly to the Board with respect to material issues that arise regarding the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, 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, but no less than on a quarterly basis at the Board's quarterly meetings.

**gg. *General Authority***

To perform such other functions as may be consistent with this charter or assigned by applicable law or the Board 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 Audit 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 otherwise comply with applicable laws.