



# BOOKING HOLDINGS

## COMPLIANCE/WHISTLEBLOWER HELPLINE AUDIT COMMITTEE COMPLAINT HANDLING PROCEDURES

Booking Holdings Inc. provides a telephone and web-based compliance helpline for employees, officers and directors of Booking Holdings Inc. and its wholly-owned and majority-owned subsidiaries to communicate concerns regarding **questionable accounting or auditing matters** to the Audit Committee of Booking Holdings Inc.'s Board of Directors. If you have any such concerns that you would like to communicate to the Audit Committee, please file such concern or complaint via the compliance helpline ([www.bknghelpline.com](http://www.bknghelpline.com) following the instructions contained therein). Complaints or concerns filed selecting any of the following complaint categories will be brought directly to the attention of the Chair of the Audit Committee, and will be received by appropriate personnel within the Company:

- Auditing & Accounting Matters
- Accurate Books & Records
- (Governmental) Anti-Bribery
- Banking (concerns)
- Embezzlement
- Financial Issues
- Internal Control Matters
- Securities Valuations

Below are the Audit Committee procedures for the treatment of employee, director and officer complaints. Independent Contractors and Consultants who become aware of such matters may also use this procedure.

### Audit Committee Procedures for Treatment of Audit Related Compliance Helpline Complaints

Booking Holdings Inc. ("*Booking Holdings*") provides procedures for employees, officers and directors to communicate concerns about accounting, internal accounting controls, auditing or other specified matters through its telephone and web-based compliance helpline ([www.bknghelpline.com](http://www.bknghelpline.com)) provides to the Audit Committee of Booking Holdings' Board of Directors. Employees may bring such concerns on a confidential basis through the helpline. The Audit Committee will treat these concerns in the following manner.

Complaints or concerns filed selecting any of the following complaint categories will be brought directly to the attention of the Chair of the Audit Committee and will be received by appropriate personnel within the Company:

- Auditing & Accounting Matters
- Accurate Books & Records
- (Governmental) Anti-Bribery
- Banking (concerns)
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- Financial Issues
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Persons are encouraged to identify themselves rather than reporting anonymously when making a report as it makes it easier to conduct the investigation.



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Upon being made aware of a concern, the Chair of the Audit Committee, may investigate any such concerns or complaints. In the alternative, the Chair may appoint outside advisers or internal personnel to review, investigate, organize, collate and summarize any report(s).

After review by the Chair of the Audit Committee, he/she will discuss the findings with the other members of the Audit Committee and determine whether any matters require additional investigation, a response or other treatment. If so, the Audit Committee will take action as it deems appropriate. Such action may include engaging outside advisers, for which funding will be available or, where appropriate, delegating responsibility and disposition to appropriate Booking Holdings staff.

All communications and reports received by the Audit Committee will be retained in accordance with Booking Holdings' document retention policy and schedule.

Booking Holdings will not tolerate retaliation in the form of an adverse employment action or decision (including separation, demotion, suspension, loss of benefits, threats, harassment or discrimination) against any employee for raising concerns in good faith. It is a violation of our Code of Conduct for any employee to retaliate against another employee, as a result of their good faith reporting or cooperation with an investigation.

Booking Holdings will seek to protect good faith whistleblowers and reporters from retaliation and reprisals, and will take appropriate disciplinary action against anyone who retaliates.

Date Adopted: May 8, 2003

Last updated: February 21, 2018