

Audit Committee Charter

The Board of Directors of Norwegian Cruise Line Holdings Ltd. (the “Company”) has adopted this charter (this “Charter”) of the Audit Committee (the “Committee”).

I. Purposes

The Committee is a standing committee of the Board of Directors. The purposes of the Committee are to assist the Board of Directors in fulfilling its oversight responsibility relating to (i) the integrity of the Company’s financial statements; (ii) the Company’s compliance with legal and regulatory requirements; (iii) the Company’s independent registered public accounting firm’s qualifications and independence; and (iv) the performance of the Company’s internal audit function and independent registered public accounting firm. The Committee shall provide oversight of the Company’s accounting and financial reporting processes, the audit of the Company’s financial statements and the audit of the Company’s internal control over financial reporting. The Committee shall prepare the annual audit committee report included in the Company’s proxy statement as required by the proxy rules under the Securities Exchange Act of 1934, as amended (the “Exchange Act”).

In so doing, the Committee shall endeavor to maintain free and open means of communication between the members of the Committee, other members of the Board of Directors, the independent auditor, members of the Company’s internal audit function and the financial management of the Company and its subsidiaries. Moreover, the Committee shall be directly responsible for the appointment, compensation, retention, evaluation and oversight of the work of any independent auditor engaged by the Company (including resolution of any disagreement between management of the Company and the independent auditor regarding financial reporting and pre-approval of all non-audit services) for the purpose of preparing or issuing an audit report or related work, and the independent auditor shall report directly to the Committee.

In discharging its responsibilities, the Committee is not itself responsible for the planning or conducting of audits or for any determination that the Company’s financial statements are complete and accurate or in accordance with generally accepted accounting principles in the United States of America (“GAAP”). This is the responsibility of management and the independent auditor. Management is responsible for the preparation, presentation and integrity of the financial statements of the Company as well as the financial reporting processes, accounting policies, internal accounting controls and disclosure controls and procedures of the Company. The independent auditor is responsible for planning and performing the audit of the annual financial statements of the Company, expressing an opinion as to the conformity of such financial statements with GAAP and reviewing the quarterly financial statements of the Company. Furthermore, while the Committee is responsible for reviewing the Company’s policies and guidelines with respect to risk assessment and management, it is the responsibility of senior management to manage the Company’s exposure to risk.

In addition to the powers and responsibilities expressly delegated to the Committee in this Charter, the Committee may exercise any other powers and carry out any other responsibilities delegated to it by the Board of Directors from time to time consistent with the Company's Bye-Laws, as may be amended. The powers and responsibilities delegated by the Board of Directors to the Committee in this Charter or otherwise shall be carried out by the Committee as it deems appropriate without requirement of the further approval of the Board of Directors (including any decision to consult with independent counsel or other advisors), and any decision made by the Committee (including any decision to exercise or refrain from exercising any of the powers delegated to the Committee hereunder) shall be at the Committee's discretion.

II. Organization

- A. The Committee will conduct and review with the Board of Directors periodically, but not less than annually, an evaluation of this Charter and recommend any changes to the Board of Directors. The Committee may conduct this Charter evaluation in such manner as the Committee, in its business judgment, deems appropriate. The Committee shall evaluate its performance on an annual basis.
- B. The Committee shall consist of at least three members of the Board of Directors. The members, including the chairperson of the Committee, shall be appointed by action of the Board of Directors and shall serve at the discretion of the Board of Directors. The Board of Directors will take into account any recommendation of the Nominating and Governance Committee in making such appointments. Each member of the Committee shall serve until such member's successor is duly appointed and qualified or until such member's resignation, retirement or removal by the Board of Directors. The Board of Directors has the power at any time to change the membership of the Committee and to fill vacancies in it, subject to the new member(s) satisfying the independence, experience and financial expertise requirements described in this Charter.

Each member of the Committee must be "independent" in accordance with Rule 10A-3 under the Exchange Act and the New York Stock Exchange ("NYSE") listing standards and all applicable laws and regulations, in each case as determined by the Board of Directors in its business judgment.

All members of the Committee are required to be, as determined by the Board of Directors in its business judgment, financially literate and at least one member of the Committee shall, as determined by the Board of Directors in its business judgment, have accounting or related financial management expertise and be an "audit committee financial expert" as defined by the rules of the United States Securities and Exchange Commission ("SEC").

The Company will disclose in its annual report required by Section 13(a) of the Exchange Act whether or not it has at least one member who is an audit committee financial expert.

No member of the Committee may serve simultaneously on the audit committees of more than three public companies, including the Company, unless the Board of Directors affirmatively determines that such simultaneous service would not impair the ability of such member to effectively serve on the Committee and such determination is disclosed in accordance with the rules of the NYSE.

- C. The Committee should meet as often as it determines advisable to fulfill the Committee's responsibilities, but not less frequently than quarterly. The Committee periodically shall meet separately with the independent auditor, the vice president of internal audit and management in separate sessions. The Committee should also meet in private with only the Committee members present. In addition, the Committee shall report regularly to the Board of Directors in its entirety, directly or through the chairperson. At the Committee's discretion the members of the Board of Directors are invited to attend Committee meetings but are not permitted to vote. Minutes of all meetings of the Committee shall be prepared to document the Committee's discharge of its responsibilities. The minutes shall be circulated in draft form to all Committee members to ensure an accurate final record, shall be approved at a subsequent meeting of the Committee and shall be distributed periodically to the full Board of Directors.
- D. A majority of the members of the Committee shall constitute a quorum. The Committee shall act on the affirmative vote of a majority of members present at a meeting at which a quorum is present unless there are only two members present, in which case such actions shall require a unanimous vote. If a Committee member with an interest in any matter before the Committee excuses him or herself from participation in the Committee's consideration of such matter, such member's absence shall not destroy the quorum for the meeting. Any decision or determination of the Committee reduced to writing and signed by all of the members of the Committee shall be fully as effective as if it had been made at a meeting duly called and held. The Committee may meet in person, by telephone conference call, or in another manner in which the Board of Directors is permitted to meet.
- E. The Committee shall evaluate its performance on an annual basis and establish criteria for such evaluation.
- F. The Committee may determine additional rules and procedures, including designation of a secretary of the Committee or any meeting thereof.
- G. The Committee shall keep minutes of all meetings and of all actions taken by the Committee, file such minutes with the Secretary and Assistant Secretary of the Company and make a copy of such minutes available to the Board of Directors.

III. Responsibilities of the Committee

The Committee shall have the following specific responsibilities, taking into account applicable laws and regulations:

- A. Financial Statement and Disclosure Matters
 - 1. The Committee shall review and discuss with management and the independent auditor the audited financial statements and the quarterly financial statements to be included in the Company's annual and quarterly financial reports, including the disclosures made under "Management's Discussion and Analysis of Financial Condition and Results of Operations."

2. The Committee shall review and discuss with management and the independent auditor major issues regarding financial statement presentations and accounting principles, including any significant changes in the Company's selection or application of accounting principles, major issues regarding the adequacy of the Company's internal controls and any special audit steps adopted in light of any material control deficiencies, significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements (including analyses of the effects of alternative GAAP methods on financial statements), and the effect of off-balance sheet structures on the financial statements of the Company. The Committee shall also review and discuss with management the adequacy and effectiveness of the Company's internal controls.
3. The Committee shall review and discuss with management and the independent auditor the Company's policies with respect to earnings press releases and financial information, the earnings press releases, any financial information or earnings guidance periodically provided to analysts and rating agencies and the type and presentation of information to be included in earnings releases (paying particular attention to any use of "pro forma," or "adjusted," non-GAAP information). The Committee shall communicate timely to the Board of Directors its approval for filing the earnings press releases and earnings guidance.
4. The Committee shall recommend to the Board of Directors whether the audited financial statements should be included in the Company's annual report on Form 10-K.
5. The Committee shall review with management and the independent auditor the effect of new or proposed regulatory and accounting initiatives on the Company's financial statements and other public disclosures.
6. The Committee shall review and discuss with management and the independent auditor reports from the independent auditor on all critical accounting policies and practices to be used, all 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 and other material written communications between the independent auditor and management, such as any management letter or internal control letter provided by auditors. The Committee shall discuss with management and the independent auditors any matters arising from the audit of the Company's financial statements that are expected to constitute "critical audit matters" as defined by applicable Public Company Accounting Oversight Board auditing standards.
7. The Committee shall review with the independent auditor any audit problems or difficulties the independent auditor may have encountered in the course of the audit work, and management's responses, including any restrictions on the scope of activities or access to requested information and any significant disagreements with management.
8. The Committee shall review with management and the independent auditor management's annual internal control report, including any attestation of same by the independent auditor prior to the filing of the Company's Form 10-K. Management, the

vice president of internal audit and the independent auditor or, if applicable, audit service provider, shall report periodically to the Committee regarding any significant deficiencies in the design or operation of the Company's internal controls, material weaknesses in internal controls and any fraud (regardless of materiality) involving persons having a significant role in the internal controls, as well as any significant changes in internal controls implemented by management during the most recent reporting period of the Company.

9. The Committee shall discuss with management the Company's major risk exposures (whether financial, operating or otherwise, including information system compliance and risk matters as well as material climate risks), the adequacy and effectiveness of the accounting and financial controls, the steps management has taken to monitor and control such exposures, and the Company's policies with respect to risk assessment and risk management.
10. The Committee shall discuss with management and the independent auditor any other matters required to be communicated by the independent auditor to the Committee with respect to the review or audit of the Company's financial statements pursuant to applicable auditing standards adopted by the Public Company Accounting Oversight Board.

B. Oversight of the Company's Relationship with the Independent Auditor

1. The Committee shall have the sole authority to appoint, retain and terminate the Company's independent auditor. The Committee shall be directly responsible for the appointment, compensation, retention, oversight and evaluation of the work of the independent auditor (including resolution of disagreements between management and the independent auditor regarding financial reporting) for the purpose of preparing and issuing an audit report or other audit, review or attest services. The independent auditor shall report directly to the Committee. The Company shall provide the Committee with the appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company.
2. The Committee shall annually review the experience and qualifications of the independent auditor, including the lead partner thereof, taking into consideration the opinions of management and the vice president of internal audit and shall oversee the rotation of the independent auditor's lead audit partner and other audit partners in accordance with SEC regulations. The Committee shall also determine whether there should be regular rotation of the audit firm itself to assure continuing auditor independence. The Committee will present its conclusions with respect to the independent auditor to the full Board of Directors.
3. In reviewing the performance of the independent auditor, the Committee shall consult with management and the vice president of internal audit and shall, at least annually, obtain and review a report by the independent auditor describing the independent auditor's internal quality control procedures, any material issues raised by their most recent internal quality control review, or peer review (if applicable), or Public Company

Accounting Oversight Board review or inspection 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 the response of the independent auditor and any steps taken to deal with such issues. The Committee shall obtain from the independent auditor assurance that the auditor has complied with all audit requirements imposed on it under the applicable rules and regulations of the SEC and the Public Company Accounting Oversight Board.

4. The Committee shall review the independence of the independent auditors, including (i) at least annually obtaining a written report from the independent auditors describing all relationships and services with the Company that may impact the independent auditor's independence, as defined by applicable standards and SEC requirements, and discussing with the independent auditors their independence, (ii) presenting this statement to the Board of Directors, and (iii) to the extent there are relationships, monitoring and investigating them.
5. The Committee shall approve in advance any audit or permissible non-audit services provided to the Company by the independent auditor. The Committee shall also consider whether the independent auditor's provision of permissible non-audit services is compatible with the independence of the independent auditor. Further, the Committee may establish policies and procedures for the pre-approval of audit and permissible non-audit services, as permitted by the SEC and applicable law.
6. The Committee shall establish clear policies for the hiring by the Company of employees or former employees of the independent auditors.

C. Oversight of the Internal Audit Function

1. The Committee shall review the appointment and replacement of the vice president of internal audit.
2. The Committee shall review the significant reports to management prepared by the internal audit department and management's responses thereto.
3. The Committee shall review with the vice president of internal audit the overall scope and plans for their audits, and shall discuss with the vice president of internal audit and the independent auditor the responsibilities of the internal audit function and the adequacy of budget, staffing and other factors that may affect the effectiveness and timeliness of such audits.

D. Compliance Oversight Responsibilities

1. The Committee shall establish and maintain procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters; and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

2. The Committee shall meet with the Company's chief compliance officer and general counsel to discuss and review legal, ethical, regulatory and compliance matters and risks that may have a material impact on the financial statements or the Company's policies and procedures and internal controls.
3. The Committee shall conduct appropriate reviews, on an ongoing basis, of all proposed related party transactions required to be disclosed pursuant to Item 404 or Regulation S-K of the Exchange Act and shall develop policies and procedures for the Company's approval of related party transactions.
4. The Committee shall review disclosures made by the Company's principal executive officer and principal financial officer regarding compliance with their certification obligations under the Sarbanes-Oxley Act of 2002 and the rules promulgated thereunder, including the Company's disclosure controls and procedures and internal control over financial reporting, and evaluations thereof.
5. The Committee shall oversee the implementation of and monitor compliance with the Company's Code of Ethical Business Conduct, as well as approve in advance any waivers of compliance with such Code for directors and executive officers as required by the rules of the SEC and the NYSE.
6. On an annual basis, the Committee shall (i) review and approve the decision to enter into swap transactions that are exempt from the clearing requirement under the Commodity Exchange Act (as amended) for swaps that are used to hedge or mitigate a commercial risk and where the party seeking such exemption provides certain required information to a registered swap data repository or, if no registered swap data repository is available, to the Commodities Future Trading Commission, and (ii) review the Company's policies governing the use of such swaps. This review and approval may occur annually on a general basis and does not need to occur on a swap-by-swap basis.

E. General

1. The Committee shall regularly report to the Board of Directors and shall review with them any issues that arise with respect to the quality or integrity of the Company's financial statements, the performance and independence of the Company's independent auditor, the performance of the internal audit function and the Company's compliance with legal or regulatory requirements.
2. The Committee shall also carry out such other duties that may be delegated to it by the Board of Directors from time to time.

IV. Resources and Authority of the Committee

The Committee shall have full authority, without seeking approval from the Board of Directors, (i) to investigate any matter brought to its attention, with full access to all books, records, facilities and personnel of the Company; (ii) to retain outside legal, accounting or other consultants or advisors to advise the Committee; and (iii) to request any officer or employee of the Company, the Company's

outside counsel, internal audit department, internal audit service providers or independent auditor to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee. The Company shall provide for appropriate funding, as determined by the Committee, for payment of compensation to any outside legal, accounting or other advisor or consultant as the Committee determines necessary to carry out its duties and for ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

V. Subcommittees

The Committee may form and delegate authority to subcommittees consisting of one or more members when appropriate, including the authority to grant preapprovals of audit and permitted non-audit services, provided that the decisions of such subcommittee to grant preapprovals shall be presented to the full Committee at its next scheduled meeting.

Revised: November 11, 2025