

ODDITY TECH LTD.

AUDIT COMMITTEE CHARTER

(As of June 22, 2023)

I. Purpose

The purpose of the Audit Committee (the “Committee”) of the board of directors (the “Board”) of ODDITY Tech Ltd. (the “Company”) is to: (i) perform the roles set forth in Section 117 of the Israeli Companies Law, 5759-1999, and the regulations promulgated thereunder, as may be amended from time to time (the “Companies Law”); (ii) oversee the accounting and financial reporting processes of the Company and the audits of the financial statements of the Company; and (iii) approve certain acts and transactions requiring the approval of the Committee under the Companies Law.

Nothing in this Charter shall derogate from any provisions applicable to the Committee under any applicable law.

Subject to applicable law, and the foregoing paragraph, the Company’s management is responsible for establishing and maintaining accounting policies and procedures in accordance with U.S. generally accepted accounting principles (“GAAP”) and other applicable reporting and disclosure standards and for preparing the Company’s financial statements. The Company’s independent auditors are responsible for auditing and reviewing those financial statements.

II. Composition

The Committee must consist of at least three directors, each of whom must satisfy the independence requirements of the Nasdaq Stock Market LLC (“Nasdaq”) and the more rigorous independence rules for members of the Audit Committee issued by the U.S. Securities and Exchange Commission (the “SEC”), subject to any available exception, and meet all other eligibility requirements of applicable laws. If external directors (as such term is defined under the Companies Law) are required to be appointed pursuant to the Companies Law, all such external directors shall be members of the Committee and shall constitute the majority of the Committee members. The majority of Committee members shall also satisfy the independence requirements under the Companies Law. The persons listed in Sections 115(b) and (c) of the Companies Law may not be members of the Committee.

Each Committee member must be able to read and understand fundamental financial statements, including a company’s balance sheet, income statement and cash flow statement. In addition, at least one member of the Committee must be a financial expert as defined under SEC rules.

Committee members will be appointed and may be removed, with or without cause, by the Board, and subject to applicable law. Unless a Chair of the Committee is designated by the Board, the Committee may designate a Chair by majority vote of the full Committee membership, subject to the requirement that if external directors are required to be appointed pursuant to the Companies Law, the Chair of the Committee must be an external director.

III. Meetings, Procedures and Authority

The Committee must meet at least once during each fiscal quarter. The Committee must meet separately, periodically, with management, with the internal auditor and with the independent auditor.

The Committee has the authority to establish its own rules and procedures for notice and conduct of its meetings so long as they are not inconsistent with any provisions of the Companies Law or the Company's Amended and Restated Articles of Association, as in effect from time to time (the "Articles of Association").

The Committee may retain any independent counsel, experts or advisors that the Committee believes to be desirable and appropriate. The Company must provide for 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 payment of compensation to any advisors retained by the Committee and for payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

In addition to the duties and responsibilities expressly delegated to the Committee in this Charter, the Committee may exercise any other powers and carry out any other responsibilities consistent with this Charter, the purposes of the Committee, the Articles of Association, the Companies Law and applicable Nasdaq rules.

The Committee has the authority to conduct or authorize investigations into any matters within the scope of its duties and responsibilities delegated to the Committee to the extent permitted under Israeli law.

IV. Duties and Responsibilities

1. *Appointment and Oversight of Independent Auditor.* Subject to approval of the Board and, if required under the Companies Law, the shareholders as well, the Committee is directly responsible for the appointment, compensation, retention and oversight of the work of the independent auditor (including resolution of any disagreements between Company management and the independent auditor regarding financial reporting) and any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or related work or performing other audit, review or attest services for the Company, and the independent auditor and each such other registered public accounting firm must report directly to the Committee. The Committee, or the Chair of the Committee, must pre-approve any audit and non-audit service provided to the Company by the independent auditor, unless the engagement is entered into pursuant to appropriate preapproval policies established by the Committee or if such service falls within available exceptions under SEC rules.

2. *Auditor Independence.* The Committee will (i) ensure that the independent auditor prepares and delivers, at least annually, a written statement delineating all relationships between the independent auditor and the Company, (ii) actively engage in a dialogue with the independent auditor with respect to any disclosed relationships or services that, in the view of the Committee, may impact the objectivity and independence of the independent auditor, and, (iii) if the Committee

determines that further inquiry is advisable, take appropriate action in response to the independent auditor's report to satisfy itself of the auditor's independence. In addition, the Committee will set clear hiring policies for employees or former employees of the Company's independent auditor.

3. *Audit Problems.* The Committee will discuss with the independent auditor any audit problems or difficulties and management's response.

4. *Annual Financial Statements.* The Committee will review and discuss the Company's annual audited financial statements and related disclosures, including the Company's disclosures under "Operating and Financial Review and Prospects" in its Annual Report on Form 20-F, with management and the independent auditor prior to filing with the SEC (or submission, as the case may be).

5. *Quarterly Financial Statements.* The Committee will review and discuss the quarterly financial statements and related disclosures with management and the independent auditor prior to filing with the SEC (or submission, as the case may be).

6. *Review of Earnings Releases.* The Committee will review and discuss the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies.

7. *Internal Control Over Financial Reporting.* The Committee will review the adequacy of the Company's internal control over financial reporting.

8. *Risk Assessment and Risk Management.* The Committee will review the Company's policies with respect to risk assessment and risk management, including with respect to financial and cybersecurity-related risks.

9. *Internal Auditor.* The Committee will (i) recommend to the Board the retention and termination of the internal auditor, and the internal auditor's engagement terms, in accordance with the Companies Law; (ii) approve the yearly or periodic work plan proposed by the internal auditor; and (iii) review and discuss the results of internal auditor activities, including significant findings and management's responses to significant findings.

10. *Related Party Transactions.* The Committee will review and approve related party transactions that require the Committee's approval under the Companies Law. In addition, the Committee will review and discuss with the independent auditor any matters required to be discussed with the Committee pursuant to applicable auditing standards.

11. *Complaint Procedures.* The Committee will establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and for the confidential and anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.

12. *Code of Ethics.* The Committee will periodically consider and discuss with management and the independent auditors the Company's Code of Business Conduct and Ethics (the "Code of Ethics") and the procedures in place to enforce the Code of Ethics. The Committee will also consider and discuss, and, if appropriate, grant requested waivers from the Code of Ethics

brought to the attention of the Committee, though the Committee may defer the decision with respect to any waiver to the full Board.

13. *Reports to the Board of Directors.* The Committee will report regularly to the Board regarding the activities of the Committee.

14. *Committee Self-Evaluation.* The Committee must periodically perform an evaluation of the performance of the Committee.

15. *Review of this Charter.* The Committee must annually review and reassess this Charter and submit any recommended changes to the Board for its consideration.

16. *Additional Responsibilities Under the Companies Law.* The Committee shall fulfill all other roles and responsibilities as set forth in Section 117 of the Companies Law and not otherwise specified in this Charter.