

**Charles River Laboratories International, Inc.**

**Audit Committee Charter**

Amended October 26, 2021

**Purpose**

The Audit Committee (the “**Committee**”) is created by the Board of Directors (the “**Board**”) of the Charles River Laboratories International, Inc. (the “**Company**”) to:

- assist the Board in its oversight of:
  - the integrity of the financial statements of the Company;
  - the qualifications, independence and performance of the Company’s independent auditor;
  - the performance of the Company’s internal audit function; and
  - compliance by the Company with legal and regulatory requirements with respect to financial reporting matters; and
- prepare the Committee report that Securities and Exchange Commission (“**SEC**”) rules require to be included in the Company’s annual proxy statement.

**General Guidelines**

*Size, Composition and Term of Appointment*

The Committee is a committee of the Board and will consist of no fewer than three directors, each of whom will meet the independence and experience requirements of the New York Stock Exchange (“**NYSE**”) and at least one of whom will have accounting or related financial management expertise to qualify as a “financial expert” as defined by the relevant rules promulgated by the NYSE, Public Company Accounting Oversight Board (“**PCAOB**”), SEC, National Association of Securities Dealers (“**NASD**”) or other regulatory bodies. The Corporate Governance and Nominating Committee will recommend nominees for appointment to the Committee annually and as vacancies or newly created positions occur. Audit Committee members will be appointed by the Board and may be removed by the Board at any time. The Corporate Governance and Nominating Committee will recommend to the Board, and the Board will designate, the Chair of the Committee.

*Meetings*

The Committee will meet as often as it determines is appropriate to carry out its responsibilities under this charter, but not less frequently than quarterly. The Chair of the Committee shall preside at each meeting and, in the absence of the Chair, one of the other members of the Committee shall be designated as the acting chair of the meeting. The Chair of the Committee, in consultation with the other committee members, will determine the frequency and length of the committee meetings and will set meeting agendas consistent with this charter.

The Committee will meet separately, periodically, with management, with internal auditors or other personnel responsible for the internal audit function and with the independent auditor. The Chairman of the Board of the Company may attend meetings of the Committee as a nonvoting invitee.

### *Oversight by the Board*

- The Committee will report its activities to the full Board periodically. This report will include a review of any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal and regulatory requirements with respect to financial reporting matters, the qualifications, independence and performance of the Company's independent auditor, the performance of the internal audit function, and any other matters that the Committee deems appropriate or is requested to be included by the Board. The Committee will perform all duties determined by the Board.
- The Board will determine annually that the Committee's members are independent and that the Committee has fulfilled its duties and responsibilities.
- At least annually, the Committee will evaluate its own performance and report to the Corporate Governance and Nominating Committee on such evaluation.
- The Committee will periodically, but not less than every three years, review and assess the adequacy of this charter and recommend any proposed changes to the Corporate Governance and Nominating Committee.
- The Committee will provide input to the Compensation Committee as to the compensation of the Company's Chief Financial Officer.

### *Authority*

The Committee derives its authority from the By-Laws of the Company and is hereby given all resources and authority necessary to properly discharge its duties and responsibilities. The Committee acts on the Board's behalf in matters outlined below.

The Committee is authorized (without seeking Board approval) to retain special legal, accounting or other advisors and may request any officer or employee of the Company or the Company's outside counsel or independent auditor to meet with any members of, or advisors to, the Committee.

The Committee shall have available appropriate funding from the Company as determined by the Committee for payment of:

- compensation to any accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company;
- compensation to any advisers employed by the Committee; and
- ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

The Committee may delegate its authority to subcommittees or the Chair of the Committee when it deems appropriate and in the best interests of the Company.

### **Responsibilities**

In addition to any other responsibilities which may be assigned from time to time by the Board, the Committee is responsible for the following matters:

### *Independent Auditor*

1. The Committee, as representatives of the shareholders, has the ultimate authority to select, evaluate and, where appropriate, replace the independent auditor to be proposed for shareholder approval in the proxy statement. The Committee will consider management's recommendation of the appointment of the independent auditor. The Committee will review with management the performance, appointment and/or termination of the independent public accountants.
2. The Committee has sole authority to approve all audit engagement fees and terms and all non-audit services to be provided by the independent auditor. The Committee may consult with management in the decision-making process, but may not delegate this authority to management. The Committee will follow the approval process set forth in Policy and Procedures for the Engagement and Retention of the Independent Auditor for Audit, Audit-Related and Non-Audit Services attached hereto as EXHIBIT A.
3. The Committee will evaluate the independent auditors' qualifications, performance and independence and will present its conclusions and recommendations to the full Board on at least an annual basis. As part of such annual evaluation, the Committee will:
  - obtain and review a report(s) from the Company's independent auditors:
    - describing the independent auditors' internal quality-control procedures,
    - describing any material issues raised by (i) the most recent internal quality-control review or peer review of the auditing firm, or (ii) any inquiry or investigation by governmental or professional authorities within the preceding five years, regarding one or more independent audits carried out by the auditing firm; and any steps taken to deal with any such issues, and
    - describing all relationships between the independent auditor and the Company; and assuring that Section 10A of the Securities Exchange Act of 1934 has not been implicated;
  - review and evaluate the senior members of the independent auditor team(s), particularly the lead audit and reviewing partners;
  - consider whether the lead audit or reviewing partner should be rotated more frequently than is required by law, so as to assure continuing auditor independence;
  - consider whether the independent auditors should be rotated, so as to assure continuing auditor independence; and
  - obtain the opinion of management and the internal auditors of the independent auditor's performance.
4. The committee will review with management and the independent auditor the Company's compliance with laws and regulations having to do with accounting and financial matters.
5. The Committee and the Board should consider whether the independent auditor should meet with the full Board to discuss any matters relative to the financial statements and/or any potentially relevant matters, and to answer any questions that other directors may have.
6. The Committee will establish policies for the Company's hiring of current or former employees of the independent auditor.

*Financial Statements, Disclosure and Other Risk Management and Compliance Matters*

1. The Committee will review with management, internal auditors and the independent auditor, as appropriate, and in separate meetings if the Committee deems it appropriate:
  - the annual audited financial statements, including the Company’s disclosures under “Management’s Discussion and Analysis of Financial Condition and Results of Operations”, prior to the filing of the Company’s Form 10-Ks;
  - the quarterly financial statements, including the Company’s disclosures under “Management’s Discussion and Analysis of Financial Condition and Results of Operations,” prior to the filing of the Company’s Form 10-Qs;
  - any analyses or other written communications prepared by management, the internal auditors and/or the independent auditor 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 methods consistent with generally accepted accounting principles (GAAP) on the financial statements;
  - the critical accounting policies and practices of the Company;
  - review, and if appropriate, approve related party transactions in accordance with the Company’s Related Person Transaction Policy
  - off-balance sheet transactions and structures;
  - any major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company’s selection or application of accounting principles;
  - regulatory and accounting initiatives or actions applicable to the Company (including any SEC investigations or proceedings);
  - in conjunction with management, the Company’s policies with respect to the Company’s earnings press releases and all financial information, such as earnings guidance, provided to analysts and rating agencies, including the types of information to be disclosed and the types of presentation to be made and paying particular attention to the use of “pro forma” or “adjusted” non-GAAP information; and
  - the Company’s policies and practices with respect to risk assessment and risk management, including discussing with management the Company’s major financial risk exposures (including risks exposures related to environmental, social and governance matters) and the steps that have been taken to monitor and control such exposures.
2. The Committee will request from financial management and the independent auditor, a briefing on any significant accounting and reporting issues, including any changes in accounting standards or rules promulgated by the Financial Accounting Standards Board, SEC or other regulatory bodies, that have an effect on the financial statements.
3. The Committee will inquire about the existence and substance of any significant accounting accruals, reserves, or estimates made by management that had a material impact on the financial statements.
4. The Committee will, in conjunction with the Chief Executive Officer and Chief Financial Officer of the Company, review the Company’s internal controls and disclosure controls and procedures,

including whether there are any significant deficiencies in the design or operation of such controls and procedures, material weaknesses in such controls and procedures, any corrective actions taken with regard to such deficiencies and weaknesses and any fraud involving management or other employees with a significant role in such controls and procedures.

5. The Committee will review and discuss with the independent auditor any audit problems or difficulties and management's response thereto, including those matters required to be discussed with the Committee by the auditor pursuant to Public Company Accounting Oversight Board Statement on Auditing Standard No. 1301 (which has superseded Statement on Auditing Standards 61):
  - any restrictions on the scope of the independent auditor's activities or access to requested information;
  - any accounting adjustments that were noted or proposed by the auditor but were "passed" (as immaterial or otherwise);
  - any communications between the audit team and the audit firm's national office regarding auditing or accounting issues presented by the engagement;
  - any management or internal control letter issued, or proposed to be issued, by the auditor; and
  - any significant disagreements between the Company's management and the independent auditor.
6. 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
  - the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
7. The Committee will review any significant complaints regarding accounting, internal accounting controls or auditing matters received pursuant to such procedures.
8. The Committee will prepare the audit committee report that the SEC rules require to be included in the Company's annual proxy statement.
9. The Committee will review on a regular basis with appropriate management personnel the Company's overall information security risk environment.

#### *Private Discussions with Independent Auditor*

The Committee will meet privately with the independent auditor to request their opinion on various matters including the quality of the Company's accounting principles as applied in its financial reporting, and the quality and performance of its financial and accounting personnel and the internal audit staff, if any.

#### *Areas Requiring Special Attention*

The Committee will instruct the independent auditor and Internal Audit, if any, that the Committee expects to be advised if there are any areas that require special attention.

### *Litigation*

The Committee will discuss/review with management, company counsel, and the independent auditor the substance of any significant issues raised by counsel concerning litigation, contingencies, claims or assessments. The Committee should understand how such matters are reflected in the Company's financial statements.

### *Internal Audit*

1. The Committee will ensure that the internal audit function is structured in a manner that achieves organizational independence, including full and unrestricted access to senior management, the Committee and the Board.
2. The Committee will review and approve the internal audit function's charter to ensure unrestricted access to records, personnel and physical properties relevant to perform engagements.
3. At least annually, the Committee will evaluate the performance, responsibilities, budget and staffing of the Company's internal audit function and review the internal audit plans and budgets to determine that the internal audit objectives and goals, staffing plans, appropriateness of resources, financial budgets and audit schedules provide adequate support of the Company's and Committee's goals and objectives. Such evaluation will include a review of the responsibilities, budget and staffing of the Company's internal audit function with the independent auditor.
4. At least annually, the Committee will evaluate the performance of the senior employees responsible for the internal audit function of the Company, and make recommendations to the Board and management regarding the responsibilities, retention or termination of such employees. Decisions regarding the hiring or termination of the head of Internal Audit will require the endorsement of the Committee chair.
5. The Committee will regularly provide internal audit with the opportunity to confer privately with the Committee, without the presence of management.
6. The Committee will ascertain that recommendations to management by internal audit have been adequately considered and, if accepted, properly implemented.

### **Limitations Inherent in the Committee's Role**

It is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements are complete and accurate and are in accordance with GAAP. This is the responsibility of management and the independent auditor. Furthermore, while the Committee is responsible for reviewing the Company's policies and practices with respect to risk assessment and management, it is the responsibility of the CEO and senior management to determine the appropriate level of the Company's exposure to risk.

### **Amendment**

This charter may be amended by a majority of the independent members of the Board.

## EXHIBIT A

### **Charles River Laboratories International, Inc. Policy and Procedures for the Engagement and Retention of the Independent Auditor for Audit, Audit-Related and Non-Audit Services**

#### **Scope**

Charles River Laboratories, Inc. (including its parent corporation and subsidiaries, “Charles River” or the “**Company**”) and its Audit Committee of the Board of Directors are committed to ensuring the independence of the independent auditor (the “**Auditor**”). Accordingly, significant attention is directed toward the appropriateness of the Auditor to perform services other than audit services. This policy sets forth the guidelines and procedures with respect to the engagement of the Auditor to perform Audit, Audit-Related and Non-Audit Services for Charles River and its consolidated subsidiaries.

#### **Statement of Policy**

The Audit Committee will engage the Auditor for the audit of Charles River's consolidated financial statements, and other audit-related work as defined in this policy and consistent with the rules and regulations as promulgated by the Securities and Exchange Commission (SEC). The Auditor may only be engaged for non-audit related work if those services enhance and support the audit, review and attest functions, or are an extension to the audit or audit-related services.

Annually, the Lead Audit Partner will review with the Audit Committee the services the Auditor expects to provide in the coming year and related fees.

#### **Policy**

##### **Audit Services**

- 1.0 Audit Services comprise all services performed to comply with Generally Accepted Auditing Standards (GAAS), including the work necessary for the Auditor to render an opinion on the consolidated financials statements of Charles River, as well as comfort letters, statutory audits, attest services, consents and assistance with review of reports and registration statements filed with the SEC.
- 1.1 The Auditor shall determine the scope of Work necessary to render an opinion on the consolidated financial statements of Charles River. This determination should include the locations to visit, the scope of work to be performed at each location, and the timing of that work.
- 1.2 The scope of work will be documented in an Annual Audit Plan that the Lead Audit Partner will present to the Audit Committee for approval.

##### **Audit-Related Services**

- 2.0 The Auditor shall be considered the preferred service provider of Audit-Related Services if:
  - a. The Services can only be provided by the Auditor, or
  - b. The Services are an extension of the work performed as part of the Audit, or rely extensively on work performed as part of the Audit such that the quality and timeliness of the services can most effectively be provided by the Auditor, or
  - c. The Services enhance the effectiveness of the Auditor's examination of the Company's consolidated financial statements, and
  - d. The services are consistent with the attest role of the independent Auditor.

- e. The Services do not compromise, as reviewed by the Audit Committee, the independence of the Auditor.

2.1 Examples of Audit-Related Services for which the Auditor may be considered Charles River's preferred provider include:

- a. Audits of employee benefit plans (including 401k, pension and non-qualified plans)
- b. Audits of Charles River legal entities for statutory or other purposes
- c. Consultation regarding the implementation of technical accounting standards
- d. Contract analysis services
- e. Accounting consultations and audits in connection with acquisitions
- f. Due diligence assistance on mergers, acquisitions and divestitures
- g. Internal control reviews including information security assessments
- h. Audit or review of information derived from Charles River's financial systems
- i. Audits or reviews of tax strategies and compliance
- j. Assistance with regulatory compliance

### **Non-Audit Services**

3.0 Non-Audit Services are any other work that is neither an Audit Service nor an Audit- Related Service. The Auditor may be considered a service provider of Non- Audit Services if:

1. The Services are an extension of the work performed as part of the Audit, or rely extensively on work performed as part of the Audit such that the quality and timeliness of the services can most effectively be provided by the Auditor, or
2. The Services enhance the effectiveness of the Auditor's examination of the Company's consolidated financial statements, and
3. The services are consistent with the attest role of the Independent Auditor.

Examples of Non-Audit Services that the Auditor may provide include:

- Tax Services - Business Tax Compliance - Related Services

Compliance and preparation work includes return preparation, assistance with tax examinations / inquiries from tax jurisdictions and routine current year tax planning. Inherent in this service is consultation on compliance matters and the financial reporting impact of routine transactions in the normal course of business. These items arise from time to time throughout the year and require Company personnel to contact the Auditor for advice and research on particular matters. Examples include:

- Preparation of income tax returns and estimates

Preparation of income tax returns and declarations of estimated tax, including compliance and audit defense.

- Expatriate tax services - (U.S. and International)

Provide general tax advice and planning to expatriate employees.

- Assistance with tax examinations - (U.S. and International)

Technical and procedural advice in connection with examinations by various tax jurisdictions.



- Tax Services - Strategic Consulting

Strategic tax consulting involves, for example, strategic tax planning, and transfer pricing. The auditor may be considered for these services but only after Audit Committee evaluation of the independence implications and pre approval will always be required for every project regardless of amount. Examples include:

Transfer pricing - (U.S. and International)

Advice and assistance with respect to transfer pricing planning.

State and local Tax planning (U.S. Only)

Representation before state governments for voluntary compliance; performing credit studies; advising and researching in connection with reorganizations; representation on audit assessments and some appeals work outside of court.

Federal and International Tax planning

Advice and consultations on U.S. and foreign tax technical matters such as, structuring acquisitions, dispositions, joint ventures, licenses and reorganizations.

Due diligence - (U.S. and International)

Tax related due diligence performed on potential acquisition targets, including review of target's tax returns, filing positions and financial information.

Consultations on various U.S. Federal tax matters

Consultations on U.S. tax technical matters, such as, structuring acquisitions, dispositions, joint ventures, licenses and reorganizations.

International tax planning, compliance and consultations

Advice on tax technical matters in various international jurisdictions, such as structuring acquisitions, dispositions, joint ventures, licenses and reorganizations.

3.1 The Audit Committee and Charles River Management believe that non-audit services are not an integral part of the examination of the Company's financial statements, and that these services may raise a real or perceived question as to the Auditor's independence. Accordingly, a strong rationale must be presented to support the selection of the Auditor, and alternative service providers should be considered.

#### **Authorization of Audit, Audit-Related and Non-Audit Services**

4.0 The Audit Committee is responsible for pre-approving all Audit, Audit-Related and Non-Audit Services including business tax compliance services described in Section 3.0.

4.1 Each year as part of the Annual Audit Plan, the lead partner will provide the Audit Committee with a report of anticipated Audit, Audit-Related and Non-Audit Services, together with an estimate of fees. The size of the fee and the scope of these services will be carefully considered so as to avoid any real or perceived question as to the Auditor's independence.

4.2 The Company, together with the Lead Partner, will provide the Audit Committee a report at each meeting of actual Audit, Audit-Related and Non-Audit Services provided and expected to be provided. Any changes to the estimate of services reviewed as part of the Annual Audit Plan will be discussed with the Audit Committee at that time.

#### **Responsibility**

5.0 The Audit Committee is responsible for the implementation of this policy.

- 5.1 The Committee may delegate its responsibilities to one or more Committee members. In the event the Committee delegates pre-approval authority, the Committee member(s) shall provide the Committee a report of any approvals granted at the next meeting of the Committee.
- 5.2 In addition, the Chief Financial Officer will provide the Audit Committee with a quarterly status for the Committee's approval of any Non-Audit Services that the Auditor has been asked to provide or may be asked to provide in the next quarter.

### **Prohibited Services**

6.0 The Company shall not engage the Auditor to provide any of the following services, as such services are defined in Item 2-01 of Regulations S-X:

- a. Bookkeeping or other services related to the accounting records or financial statements of the Company;
- b. Financial information systems design and implementation;
- c. Appraisal or valuation services, fairness opinions or contribution-in-kind reports;
- d. Actuarial services;
- e. Internal audit outsourcing services;
- f. Management functions or human resources services;
- g. Broker-dealer, investment advisor or investment banking services;
- h. Legal services and expert services unrelated to the audit;
- i. Expert services unrelated to the audit (e.g. providing expert opinions or other services for the purpose of advocating the Company's interests in litigation or in a regulatory or administrative proceeding or investigation); and
- j. Any other service that the Public Company Accounting Oversight Board (or other government agency) determines, by regulation, is impermissible.