



L3HARRIS™

**L3HARRIS TECHNOLOGIES, INC.
AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS
CHARTER**

I. PURPOSES.

The purposes of the Audit Committee (the Committee

determined in the exercise of its business judgment that a member of the Committee is an audit committee financial expert, the Board may presume that such member has accounting or related financial management expertise.

The members of the Committee shall be appointed by the Board on the recommendation of the Nominating and Governance Committee. The members of the Committee shall serve for such term or terms as the Board may determine, or until their earlier resignation, death, or removal, with or without cause, by the Board. No director may serve as a member of the Committee if such director serves on the audit committees of more than two other public companies unless the Board determines that such simultaneous service would not impair the ability of such director to effectively serve on the Committee and the Company discloses this determination in the Company annual proxy statement or on the Company website.

III. DUTIES AND RESPONSIBILITIES.

The function of the Committee is oversight. The management of the Company is responsible for the preparation, presentation and integrity of the Company financial statements and for the effectiveness of internal control over financial reporting. Management, including the internal audit department, is responsible for maintaining and evaluating appropriate accounting and financial reporting principles and policies and internal controls and procedures designed to ensure compliance with accounting standards and applicable laws and regulations. The independent auditors are responsible for planning and carrying out an audit of the Company financial statements in accordance with generally accepted auditing standards, performing reviews of the Company's quarterly financial statements annually auditing the effectiveness of internal control over financial reporting, and such other procedures as may be approved by the Committee.

The Committee shall, at least annually, obtain and review a written report

independent auditors regarding financial reporting, and the independent auditors shall report directly to the Committee;

- (ii) be directly responsible for the appointment, compensation, retention, termination and oversight of the work of any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or to perform audit, review or attestation services, which firm shall also report directly to the Committee;
- (iii) pre-approve, or adopt appropriate procedures to pre-approve, all audit services, internal control-related services and non-audit services to be provided by the independent auditors for the Company, subject to the de minimis exceptions for non-audit services as described in the Exchange Act and the rules thereunder which, while not pre-approved, will be approved by the Committee prior to the completion of the audit;
- (iv) ensure that the independent auditors prepare and deliver annual12 92 reW*hBT/F1

team partner and consider whether there should be a regular rotation of the audit firm itself;

- (viii) at least annually review and evaluate the qualifications, performance and independence of the independent auditors and lead audit partner of the independent auditors and present its conclusions with respect to the independent auditors to the Board;
- (ix) discuss with the independent auditors any significant issues arising from the most recent PCAOB inspection of the independent auditors, to the extent relevant to the Company, including the independent auditors response to any identified accounting deficiencies; and
- (x) take into account the opinions of management and the Company audit department in assessments, performance

- (ii) consider any reports or communications, and responses thereto, submitted to the Committee by the independent auditors required by or referred to in applicable accounting standards or other professional standards;
- (iii) meet with management, the independent auditors and, as applicable, the head of the internal audit department to:

(ix) discuss with the Company general c

executive officers under the oversight of the Nominating and Governance Committee), including reports from the General Counsel, Chief Ethics and Compliance Officer and other employees, as appropriate, and recommend to the Board, as appropriate, such measures and actions as may be appropriate from the results of such audits or investigative results;

- (iii) consult with independent legal counsel, consultants, experts or other Advisors (as defined below) or in-house legal counsel, as the Committee deems appropriate, including the Company General Counsel, head of Internal Audit or Chief Ethics and Compliance Officer with respect to matters relating to the Company ethics and business conduct program; and
- (iv) recommend to the Board, as appropriate, such measures and actions that the Committee believes may be appropriate and necessary to assure the continued conduct of the Company ties and business within the parameters of legal compliance and sound, ethical business practices; and

5. *with respect to reporting and recommendations and other matters:*

- (i) prepare, with the assistance of management, the independent auditors, and any other advisors who the Committee believes are appropriate, the Committee Report required by the rules of the SEC to be included in the Company's annual proxy statement;
- (ii) prepare and report on the annual performance evaluation referred to under Committee Performance Evaluation in Section VII below;
- (iii) report its activities to the full Board on a regular basis (particularly regarding any issues that arise with respect to: (a) the quality or integrity of the Company's financial statements; (b) the Company's compliance with legal or regulatory requirements; (c) the quality and performance of the Company's internal audit function; (d) the qualifications, performance and independence of the Company's independent auditors; and (e) the effectiveness of the Company's internal controls over financial reporting) and make such recommendations with respect to the foregoing and other matters as the Committee may deem necessary or appropriate; and
- (iv) perform any other duties or responsibilities, expressly delegated to the Committee by the Board from time to time.

IV. COMMITTEE STRUCTURE, MEETINGS AND OPERATIONS.

The Board, upon the recommendation of the Nominating and Governance Committee, shall designate one member of the Committee as its chair (the Chair). The Committee shall meet periodically, but not less than four times annually, as set forth in the annual schedule of Board and committee meetings and as necessary upon the request of the Chair or upon the initiation of a majority of the members of the Committee. In addition, the Committee shall meet separately,

shareholders regarding the ratification of the Comm
auditors.

appointment of such independent

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