I. PURPOSES.

The purposes of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of L3Harris Technologies, Inc. (the “Company”) are to:

1. assist the Board in its oversight of: (i) the quality and integrity of the Company’s financial statements, (ii) the Company’s compliance with legal and regulatory requirements, (iii) the Company’s internal control over financial reporting, (iv) the independent auditors’ qualifications and independence, and (v) the performance of the Company’s internal audit function and independent auditors; and

2. prepare a Committee report as required by the rules of the Securities and Exchange Commission (“SEC”) for inclusion in the Company’s annual proxy statement and annual report on Form 10-K.

The Company’s Restated Certificate of Incorporation and By-Laws include certain provisions (“Merger-Related Provisions”) related to the merger of L3 Technologies, Inc. into a subsidiary of Harris Corporation pursuant to the Agreement and Plan of Merger, dated as of October 12, 2018. These Merger-Related Provisions are in effect for specific periods of time as further described in the Restated Certificate of Incorporation and By-Laws and, in certain cases, provide for governance related matters that are in addition to certain provisions in this Charter. In all cases, this Charter is subject to the Company’s Restated Certificate of Incorporation and By-Laws which take precedence over this Charter.

II. MEMBERSHIP.

The Committee shall be comprised of not less than three members of the Board, each of whom the Board has determined has no material relationship with the Company and each of whom is otherwise “independent” under the New York Stock Exchange listing standards, as the same may be amended from time to time, and Rule 10A-3 under the Securities Exchange Act of 1934, as amended (the “Exchange Act”). The Board shall also determine that each member of the Committee is “financially literate” and at least one member of the Committee has “accounting or related financial management expertise” as such qualifications are interpreted by the Board in its business judgment. At least one member of the Committee shall be an “audit committee financial expert” as defined by the applicable rules and regulations of the SEC and determined by the Board.
If the Board has determined 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 discloses this determination in the Company’s annual proxy statement or on the Company’s 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’s 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’s annual financial statements in accordance with generally accepted auditing standards, performing reviews of the Company’s quarterly financial statements prior to the filing of each quarterly report on Form 10-Q, annually auditing the effectiveness of internal control over financial reporting, and such other procedures as may be approved by the Committee. It is recognized that, in fulfilling their responsibilities, the members of the Committee are not employees of the Company and are not, and do not represent themselves to be, performing the functions of auditors or accountants. For example, it is not the duty or responsibility of the Committee or its members to conduct “field work” or other types of auditing or accounting reviews or procedures or to set auditor independence standards.

The Committee shall at least annually obtain and review a report describing: (1) the auditors’ internal quality-control procedures; (2) any material issues raised by the most recent internal quality-control review, peer review or Public Company Accounting Oversight Board (“PCAOB”) review of the auditors, or by any inquiry or investigation by other governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the auditors; and (3) any steps taken to address any such issues. The Committee shall at least annually obtain and review a formal written statement from the independent auditors (“Statement as to Independence”), addressing all relationships between the independent auditors and the Company, including each non-audit service provided to the Company (to assess the auditors’ independence), and at least the matters set forth in PCAOB Rule 3526, Communication with Audit Committees Concerning Independence, or any successor to such Rule 3526.

The independent auditors shall submit to the Committee annually for disclosure purposes a formal written statement of the fees billed in each of the last two fiscal years for each of the following categories of services rendered by the independent auditors: (1) the audit of the
Company’s annual financial statements and the reviews of the financial statements included in the Company’s quarterly reports on Form 10-Q or services that are normally provided by the independent auditors in connection with statutory and regulatory filings or engagements; (2) assurance and related services not included in clause (1) that are reasonably related to the performance of the audit or review of the Company’s financial statements, in the aggregate and by each service; (3) tax compliance, tax advice and tax planning services, in the aggregate and by each service; and (4) all other products and services rendered by the independent auditors, in the aggregate and by each service.

To carry out its purposes, the Committee shall have the following duties and responsibilities:

1. **with respect to the Company’s independent auditors:**

   (i) be directly responsible for the appointment, compensation, retention, termination and oversight of the work of the independent auditors, including the resolution of disagreements between management and the 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, are approved by the Committee prior to the completion of the audit;

   (iv) ensure that the independent auditors prepare and deliver annually a Statement as to Independence (it being understood that the independent auditors are responsible for the accuracy and completeness of the Statement as to Independence), discuss with the independent auditors any relationships or services disclosed in the Statement as to Independence that may impact the quality of audit services or the objectivity or independence of the Company’s independent auditors and take appropriate action in response to the Statement as to Independence for the Committee to be satisfied with the independent auditors’ independence;

   (v) obtain from the independent auditors in connection with any audit a timely report relating to the Company’s annual audited financial statements describing all critical accounting policies and practices used, all alternative treatments within U.S. generally accepted accounting principles ("GAAP") for policies and practices related to material items that have been discussed with management, the ramifications of the use of such
alternative disclosures and treatments, the treatment preferred by the independent auditors, and any material written communications between the independent auditors and management, such as any “management” letter or schedule of unadjusted differences and any critical audit matters identified by the independent auditors;

(vi) discuss with the independent auditors the matters required to be communicated by the independent auditors to the Committee under Auditing Standards No. 1301, *Communications with Audit Committees*, or any successor to such No. 1301 and No. 2410, *Related Parties*, or any successor to such No. 2410, as adopted by the PCAOB;

(vii) discuss with management, and determine to the extent required by applicable law and the rules of any exchange where the Company’s securities are traded, the timing and process for implementing the rotation of the lead audit partner of the independent auditors, the concurring/independent partner and any other active audit engagement team partner, review and evaluate the qualifications, performance and independence of the lead audit partner of the independent auditors and consider whether there should be a regular rotation of the audit firm itself;

(viii) 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 auditor’s response to any identified accounting deficiencies; and

(ix) take into account the opinions of management and the Company’s internal audit department in assessing the independent auditors’ qualifications, performance and independence;

2. *with respect to the internal audit department:*

(i) review and discuss with management the appointment, performance and replacement of the head of the internal audit department and the department’s annual goals, staffing and self-assessment;

(ii) advise the head of the internal audit department that he or she is expected to provide to the Committee summaries of the significant reports and significant identified control issues and management’s responses thereto and advise the Committee of any significant changes to the internal audit department charter, staffing or budget;

(iii) review periodically a summary of findings from completed internal audits and a progress report on the proposed internal audit plan, with explanations of any key deviations from the original audit plan;
(iv) review and discuss with management and the independent auditors the responsibilities, budget and staffing of the Company’s internal audit department; and

(v) maintain direct communications with the head of the internal audit department;

3. with respect to accounting principles and policies, financial reporting and other internal controls:

(i) advise management, the internal audit department and the independent auditors that they are expected to provide to the Committee a timely analysis of significant issues and practices relating to accounting principles and policies, financial reporting and internal control over financial reporting;

(ii) consider any reports or communications, and management’s and/or the internal audit department’s 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 head of the internal audit department and/or the independent auditors to:

(a) discuss the scope and staffing of the annual audit;

(b) review and discuss the annual audited financial statements and quarterly financial statements and related reports, including the Company’s specific disclosures under “Management’s Discussion and Analysis of Financial Condition and Results of Operations,” and recommend to the Board whether the audited financial statements should be included in the Company’s annual report on Form 10-K;

(c) discuss any significant matters arising from any audit, including any audit problems or difficulties, whether raised by management, the internal audit department or the independent auditors, relating to the Company’s financial statements, including management’s responses;

• (d) discuss any difficulties the independent auditors encountered in the course of the audit, including any restrictions on their activities or scope or access to requested information and any significant disagreements with management and management’s response;

• (e) discuss any “management” or “internal controls” letters issued, or proposed to be issued, by the independent auditors to the Company;
• (f) discuss estimates made by management having a material impact on the financial statements;

• (g) discuss significant variations in financial information between reporting periods;

(h) review and discuss the form of opinion the independent auditors propose to render to the Board and shareholders, including any critical audit matters identified by the independent auditors during the annual audit; and

(i) discuss as appropriate: (I) any major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company’s selection or application of accounting principles; (II) analyses prepared by management and/or the independent auditors 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 GAAP methods on the financial statements; and (III) the effect of regulatory and accounting initiatives or actions applicable to the Company (including any SEC investigations or proceedings), as well as off-balance sheet structures, on the financial statements of the Company;

(iv) review and discuss with the Company’s chief executive officer and chief financial officer the existence of any significant deficiencies or material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company’s ability to accurately record, process, summarize and report financial information, and the existence of any fraud, whether or not material, that involves management or other employees who have a significant role in the Company’s internal control over financial reporting and any issues arising under their certifications of the Company’s quarterly and annual reports filed with the SEC;

(v) discuss with management and the independent auditors any major issues as to the adequacy of the Company’s internal controls, any special steps adopted in light of material control deficiencies and the adequacy of disclosures about changes in internal control over financial reporting;

(vi) discuss significant changes to the Company’s auditing and accounting principles, policies, controls, procedures and practices proposed or contemplated by the independent auditors, the internal audit department or management;

(vii) discuss guidelines and policies governing the process by which the Company’s chief executive officer and other senior management of the Company and the relevant departments of the Company assess and manage
the Company’s exposure to risk, including key credit risks, liquidity risks, market risks, financial risks and operational risks, and discuss the Company’s major financial risk exposures and the risk to financial-related systems from cybersecurity breaches and related security risks and the guidelines, policies and processes that management has implemented or will implement to monitor and control such exposures;

(viii) obtain from the independent auditors assurance that the audit was conducted in a manner consistent with Section 10A of the Exchange Act, which sets forth certain procedures to be followed in any audit of financial statements required under the Exchange Act;

(ix) discuss with the Company’s general counsel any significant legal, compliance or regulatory matters that may have a material effect on the Company’s business, financial statements, including in the Company’s periodic reports to the SEC, or compliance policies and internal controls, including material notices to or inquiries received from governmental agencies;

(x) review and discuss earnings press releases and the types of information and earnings guidance disclosed in, and the types of presentations to be made for, earnings press releases, including the use of “pro forma,” “adjusted” or other non-GAAP financial measures;

(xi) discuss the types of financial information and earnings guidance provided, and the types of presentations made, by the Company to analysts and rating agencies;

(xii) establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, as well as for the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters;

(xiii) discuss with the independent auditors material issues on which the national office of the independent auditor was consulted by the Company’s audit team and any accounting adjustments that were noted or proposed by the independent auditor, but were “passed” (as immaterial or otherwise); and

(xiv) establish clear hiring policies for employees or former employees of the independent auditors; and

4. with respect to reporting and recommendations or other matters:

(i) prepare, with the assistance of management, the independent auditors, and any other advisors who the Committee believes are appropriate, any report or other disclosures, including any recommendation of the Committee, required
by the rules of the SEC to be included in the Company’s annual proxy statement;

(ii) prepare and issue the evaluation referred to under “Performance Evaluation” 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 performance of the internal audit function; (d) the qualifications, performance and independence of the independent auditors; or (e) the effectiveness of the Company’s internal controls over financial reporting) and make such recommendations with respect to the above 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 AND OPERATIONS.

The Board shall designate one member of the Committee as its chairperson. 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 Committee chairperson or upon the initiation of a majority of the members of the Committee. In addition, the Committee shall meet separately, periodically, with (1) management (including the Chief Financial Officer and the Principal Accounting Officer), (2) the head of the internal audit department, and (3) the independent auditors to discuss any matters that the Committee or any of such persons or firms believe should be discussed privately with the Committee. The Committee may invite any other director and may request any officer or employee of the Company or the Company’s outside counsel, independent auditors or other advisors as the Committee deems appropriate to attend all or a portion of a meeting of the Committee or to meet with any members of, or outside counsel, consultants or other experts or advisors to, the Committee. All directors that are not members of the Committee may attend meetings of the Committee but may not vote. The Committee may also exclude from all or a portion of its meetings any person it deems appropriate in order to carry out its responsibilities. At any meeting, the Committee may also meet in sessions at any time without any other persons present.

A majority of the members of the Committee shall constitute a quorum to conduct business. The act of a majority of those present at any meeting at which there is a quorum shall be the act of the Committee. Members of the Committee may participate in a meeting of the Committee by means of telecommunications conference call or similar communications equipment by means of which all persons participating in the meeting can hear and speak to each other; provided, however, that use of cell phones or other mobile phones or devices is strongly discouraged. Except in extraordinary circumstances as determined by the Committee chairperson, notice of any such meeting shall be delivered to all Committee members at least forty-eight hours in advance of the meeting time. Any action required or permitted to be taken at a meeting of the Committee may be taken without a meeting if a consent in writing (which may be in electronic
format), setting forth the action so taken is signed (which may be an electronic or other similar approval or signature) by all of the members of the Committee (which may be in counterparts). Such written consent shall have the same force and effect as a unanimous vote of the Committee.

V. DELEGATION TO SUBCOMMITTEE.

The Committee may, in its discretion, delegate all or a portion of its duties and responsibilities to a subcommittee of the Committee composed of two or more of its members. The Committee may, in its discretion, delegate to one or more of its members the authority to pre-approve any audit, internal control-related or non-audit services to be performed by the independent auditors, provided that any such approvals are presented to the Committee at its next scheduled meeting.

VI. RESOURCES AND AUTHORITY OF THE AUDIT COMMITTEE.

The Committee shall have the resources and authority appropriate to discharge its duties and responsibilities, including the authority to select, retain, terminate, and approve the fees and other retention terms of special or independent counsel, accountants, consultants or other experts and advisors, as the Committee deems necessary or appropriate, without seeking the approval of the Board or management. In fulfilling its duties and responsibilities, the Committee shall be given full access to the Company’s internal audit department, corporate executives and independent auditors. With respect to the Company’s independent auditors, the authority to select, retain, terminate and approve the fees and other retention terms of such independent auditors shall be vested solely in the Committee, and in exercising such authority, the Committee shall consider any vote of the Company’s shareholders regarding the ratification of the Committee’s appointment of such independent auditors.

The Committee shall request and receive appropriate funding, as determined by the Committee in its capacity as a committee of the Board, from the Company for payment of: (1) compensation of the independent auditors and any other registered public accounting firm engaged for the purposes of preparing or issuing an audit report or performing other audit, review or attestation services for the Company; (2) compensation of any special or independent counsel, accountants, consultants or other experts and advisors engaged by the Committee; and (3) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

VII. PERFORMANCE EVALUATION.

The Committee shall prepare and review with the Board an annual performance evaluation of the Committee, which evaluation shall include a comparison of the performance of the Committee with the requirements of this Charter. The performance evaluation shall also recommend to the Board for approval any changes to this Charter deemed necessary or desirable by the Committee. The performance evaluation by the Committee shall be conducted in such manner as the Committee deems appropriate. The report to the Board may take the form of an oral or written report or presentation by the Committee chairperson or any other member of the Committee designated by the Committee to make the report.

Approved by the Board on June 29, 2019 and amended on December 11, 2020.