



L3Harris Technologies, Inc.
Audit Committee
Of the Board of Directors
CHARTER

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, independence and performance, (v) the performance of the Company’s internal audit function, and (vi) the Company’s ethics and business conduct program, compliance with sound ethical business practices and the Company’s Code of Conduct; and
2. prepare a report as required by Item 407(d)(3)(i) of Regulation S-K (the “Committee Report”).

II. Membership

The Committee shall be comprised of not less than three members of the Board who meet the independence requirements of the New York Stock Exchange listing standards (the “Listing Standards”) and under Rule 10A-3 under the Securities Exchange Act of 1934, as amended, and the requirements of the Corporate Governance Guidelines. All members of the Committee must be “financially literate,” and at least one member of the Committee must have “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 of Securities and Exchange Commission (“SEC”) rules and determined by the Board. Members of the Committee shall be appointed by the Board on the recommendation of the Nominating and Governance Committee and shall serve at the pleasure of the Board.

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 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, review, and discuss a written report by the independent auditors describing: (1) the independent 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, review, and discuss a formal written statement from the independent auditors, addressing all relationships between the independent auditors and the Company, including each non-audit service provided to the Company to assess the independent auditors' independence. Independent auditors shall include any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or to perform audit, review or attestation services.

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

1. *with respect to the independent auditors and the internal audit department:*
 - (i) be directly responsible for the appointment, compensation, retention, termination and oversight of the independent auditors, which independent auditors shall report directly to the Committee;
 - (ii) pre-approve, or adopt procedures to pre-approve services to be provided by the independent auditors;
 - (iii) obtain a written report describing all critical accounting policies and practices used in the Company's annual audited financial statements, all alternative treatments within U.S. generally accepted auditing standards ("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;
 - (iv) obtain from or discuss with the Company's independent auditors any information or communications required to be provided or discussed pursuant to PCAOB standards, federal securities laws or SEC rules;
 - (v) discuss with management, and determine to the extent required by applicable law and the Listing Standards, rotation of the lead audit partner of the independent auditors and consider whether there should be a regular rotation of the audit firm itself;
 - (vi) at least annually review and evaluate the qualifications, performance and independence of the independent auditors and lead audit partner of the independent auditors, taking into account the opinions of management and the Company's internal audit department, and present to the Board its conclusions with respect to the independent auditors and such lead audit partner;

- (vii) (a) approve the charter of the internal audit department and any changes to the charter; (b) review the qualifications and work of the internal audit department, significant audit findings and management's actions to address these findings; (c) review and approve the scope of the internal audit plan, its budget and its staffing; and (d) provide input on the appointment and removal of the head of the internal audit department;
- 2. *with respect to accounting principles and policies, financial reporting and other internal controls:*
 - (i) meet with management, the independent auditors and, as applicable, the head of the internal audit department to:
 - (a) discuss the timing, 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 internal controls over financial reporting, 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 relating to the Company's financial statements, such as restrictions on activities or scope or access to requested information, and any significant disagreements with management and management's response;
 - (d) discuss any "management letters" or "internal control letters" issued, or proposed to be issued, by the independent auditors to the Company;
 - (e) review and discuss as appropriate: (I) any major issues regarding accounting principles and financial statement presentations, including significant changes in the Company's selection or application of accounting principles; (II) analyses prepared by management and/or the independent auditors of 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 (including any SEC investigations or proceedings), as well as off-balance sheet structures, on the financial statements; and
 - (f) 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;
 - (ii) review and discuss with the Company's Chief Executive Officer ("CEO") and Chief Financial Officer ("CFO") any significant deficiencies or material weaknesses, any fraud 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;

- (iii) 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;
 - (iv) discuss the Company's enterprise risk management process and other guidelines and policies governing the process by which the Company's CEO 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, taxation risks, market risks, financial risks and operational risks, and discuss the Company's major financial risk exposures and the risk to financial-related systems 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;
 - (v) 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 material notices to or inquiries received from, governmental agencies and any risks related to such matters;
 - (vi) review and discuss with management the type and presentation of information and earnings guidance disclosed in earnings press releases, including non-GAAP measures, as well as financial information and earnings guidance provided to analysts and rating agencies;
 - (vii) establish procedures for the receipt, retention and treatment of complaints or concerns regarding accounting, internal accounting controls or auditing matters, financial reporting or disclosure matters, or other matters relating to actual or alleged violations of any law, rule or regulation relating to securities or to fraud against shareholders as well as for the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters;
 - (viii) 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 auditors, but were "passed" (as immaterial or otherwise); and
 - (ix) establish clear hiring policies for employees or former employees of the independent auditors;
3. *With respect to the ethics and business conduct program (the "Ethics Program"):*
- (i) oversee the Ethics Program, and recommend to the Board measures and actions the Committee deems appropriate and necessary to assure legally compliant conduct consistent with sound, ethical business practices; and
 - (ii) review audits and investigation results of compliance with the Ethics Program and the Code of Conduct (other than matters involving members of the Board and Board appointed executive officers under the oversight of the Nominating

and Governance Committee), and recommend appropriate measures and actions to the Board from the results of such audits or investigative results;

4. *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 Audit Committee Report; and
 - (ii) report its activities to Board on a regular basis, including an annual performance evaluation of the Committee.

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 at least four times annually, and as necessary upon the request of the Chair or upon the initiation of a majority of the members of the Committee. The Committee shall meet separately, periodically, with (1) management, (2) the head of the internal audit department, (3) the General Counsel or other person acting as the head of the Company’s Ethics and Compliance Program, and (4) the independent auditors. The Committee may invite any person to or exclude any person from all or a portion of a meeting of the Committee. The Committee shall also meet periodically in executive sessions without management personnel present.

Except in extraordinary circumstances as determined by the Chair, notice of any such meeting shall be delivered to all Committee members at least forty-eight hours in advance of the meeting time.

V. Delegation to Subcommittee

The Committee may delegate duties and responsibilities to a subcommittee composed of two or more of its members and may 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 (including the fees and terms thereof), provided that any such approvals are presented to and ratified by the full Committee at its next scheduled meeting.

VI. Resources and Authority of the Audit Committee

The Committee may, in its sole discretion, select, retain or obtain the advice of special or independent counsel, accountants, consultants or other experts and advisors (“Advisors”) without seeking the approval of the Board or management. L3Harris shall provide funding for any Advisor or other Committee expenses, as determined by the Committee.

In fulfilling its duties and responsibilities, the Committee shall be given full access to the Company’s internal audit department, corporate executives, including the the General Counsel or other person acting as the head of the Company’s Ethics and Compliance Program, and independent auditors.

April 2025