

# QORVO, INC.

## AUDIT COMMITTEE CHARTER

### I. Committee Purpose

The Board of Directors (the “Board”) of Qorvo, Inc. (the “Company”) has established the Audit Committee (the “Committee”) to oversee the Company’s accounting and financial reporting processes and the audits of the Company’s financial statements. The Committee is directly responsible for the appointment, compensation, retention and oversight of the independent auditor, and shall also have all authority necessary to fulfill the duties and responsibilities assigned to the Committee in this Charter or otherwise assigned to it by the Board.

The function of the Committee is oversight. Management of the Company is responsible for the preparation, presentation and integrity of the Company’s financial statements so that they comply with generally accepted accounting principles (“GAAP”) and fairly present the Company’s financial condition, results of operations and cash flows; issuing financial reports that comply with the requirements of the Securities and Exchange Commission (the “SEC”); and establishing and maintaining the Company’s financial reporting process, accounting policies, internal accounting controls and disclosure controls and procedures. The independent auditor is responsible for performing an audit of the Company’s annual financial statements, expressing an opinion as to the conformity of such annual financial statements with GAAP and reviewing the Company’s quarterly financial statements. Nothing contained in this Charter is intended to alter or impair the right of the members of the Committee under the General Corporation Law of the State of Delaware (the “DGCL”) to rely, in discharging their oversight role, on the records of the Company and on other information presented to the Committee, the Board or the Company by its officers or employees or by the independent auditor.

As the Committee deems appropriate, it shall have access to the Company’s independent auditors, internal audit personnel and other internal staff and legal counsel, and also shall have the right to retain independent counsel, accounting and other advisors to assist the Committee in carrying out its duties without seeking Board approval with respect to the selection, fees or terms of engagement of any such advisors. The Company will provide the Committee with appropriate funding, as the Committee determines, for the payment of compensation to the Company’s independent auditor, outside counsel, and other advisors as it deems appropriate and administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

To the extent permitted by applicable law, regulations and listing requirements, as the Committee deems appropriate, it may form and delegate authority to subcommittees and may delegate authority to one or more designated members of the Committee.

### II. Committee Membership and Procedure

**A. *Size and Independence.*** The Committee shall be composed of at least three directors, each of whom shall, as determined by the Board, meet the independence requirements

established by the Board and laws, regulations and listing requirements applicable to the Company from time to time.

**B. *Financial Literacy and Expertise.*** Each Committee member shall in the judgment of the Board have the ability to read and understand fundamental financial statements. At least one member of the Committee shall have past or current employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background that results in the individual's financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities. In addition, at least one member of the Committee shall in the judgment of the Board be an "audit committee financial expert" as defined by the rules and regulations of the SEC.

**C. *Appointment and Removal of Members.*** The members of the Committee shall be appointed by the Board on the recommendation of the Governance and Nominating Committee. Committee members will serve until their successors are appointed or until their earlier death, resignation, disqualification or removal. The Board may remove any member from the Committee at any time with or without cause. If a vacancy arises on the Committee or if a Committee member ceases to satisfy the applicable independence requirements, Committee membership may temporarily consist of less than three members, or less than three independent members, pursuant to and during the applicable cure periods permitted by the listing standards of The NASDAQ Stock Market. Vacancies in the membership of the Committee by means of death, resignation, disqualification or removal shall be filled by the Board.

### **III. Committee Authority and Responsibilities**

The Committee shall have the following duties and responsibilities, in addition to any duties and responsibilities assigned to the Committee from time to time by the Board.

**A. *Engagement of Independent Auditor.*** The Committee shall:

1. Select and retain the independent auditor, which shall be an independent registered accounting firm that is registered with the Public Company Accounting Oversight Board (the "PCAOB"); determine and approve compensation of the independent auditor; resolve disagreements between management and the independent auditor regarding financial reporting; oversee and evaluate the work of the independent auditor and, where appropriate, replace the independent auditor, with the understanding that the independent auditor shall report directly to the Committee. The Committee shall also select, retain, compensate, oversee and terminate, if necessary, any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company.

2. Establish policies and procedures for the review and pre-approval by the Committee of, and approve or pre-approve (i) all auditing services and permissible non-audit services (including the fees and terms thereof) to be performed by the independent auditor (ii) any non-audit services to be performed by any other accounting firm. The Committee may delegate to one or more Committee members the authority to pre-approve such non-audit services between regularly scheduled meetings, provided that such approvals are reported to the full Committee at the next Committee or other meeting.
3. At least annually, evaluate the independent auditor's qualifications, performance and independence, including that of the lead partner, and assure the regular rotation of the lead audit partner in compliance with the rules of the SEC or other applicable law.
4. Periodically discuss with the Company's independent auditor information regarding (1) the accounting firm's internal quality control procedures, (2) any material issues raised by the most recent internal quality control review, peer review or PCAOB review or inspection of the firm or by any other inquiry or investigation by governmental or professional authorities in the past five years regarding one or more audits carried out by the firm and any steps taken to deal with any such issues, and (3) all relationships between the firm and the Company or any of its subsidiaries, including those described in the formal written statement that the Committee obtains annually from the independent auditor under applicable requirements of the PCAOB.
5. Discuss with the independent auditor the matters required to be discussed by *PCAOB AS 1301, Communications with Audit Committees* (or any successor standard that may be promulgated by the PCAOB), together with any other matters as may be required for public disclosure or otherwise under applicable laws, rules and regulations.

**B. *Review Financial Statements and Financial Disclosure.*** The Committee shall, if so determined by the Committee, based on its review and discussion of the audited financial statements with management and the independent auditor, its discussions with the independent auditor regarding the matters required to be discussed by *PCAOB AS 1301, Communications with Audit Committees* (or any successor standard that may be promulgated by the PCAOB), and its discussions regarding the auditor's independence, recommend to the Board whether to include the audited financial statements in the Company's annual report on Form 10-K.

**C. *Periodic Assessment of Accounting Practices and Policies and Risk and Risk Management.*** The Committee shall:

1. Obtain and review timely reports from the independent auditor regarding (a) all critical accounting policies and practices to be used, (b) all

alternative treatments of financial information within GAAP that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor, and (c) other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences.

2. Periodically review (a) major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies; (b) analyses prepared by management and/or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements; and (c) the effect of regulatory and accounting initiatives on the financial statements of the Company.
3. Review and discuss with management from time to time the effectiveness of, or any deficiencies in, the design or operation of disclosure controls and procedures or internal controls and any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls. Review any report issued by the Company's independent auditor regarding management's assessment of the Company's internal controls.
4. Discuss with management policies with respect to risk assessment and risk management, including the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.
5. Provide oversight and review at least annually of the Company's risk management policies as they relate to its investment, information technology and insurance policies.

**D. *Proxy Statement Report of Audit Committee.*** The Committee shall approve the report of the Committee required by the rules of the SEC to be included in the Company's annual proxy statement.

**E. *Complaint Procedures and Ethics Compliance.*** The Committee shall establish and oversee procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters, and for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters, pursuant to and to the extent required by laws, rules and regulations applicable to the Company from time to time.

**F. *Legal Matters.*** The Committee shall:

1. Review legal and regulatory matters that may have a material impact on the financial statements and related Company compliance policies and programs.
2. Conduct or authorize investigations into or studies of matters within the scope of the Committee's responsibilities under this Charter or as may be assigned to it from time to time by the Board.

**IV. Meetings and Reporting to the Board**

The Committee shall meet as often as necessary to fulfill the responsibilities set forth in this Charter, which shall include at least four quarterly meetings for the year. In the absence of a member designated by the Board to serve as chair, the members of the Committee may appoint from among their number a person to preside at their meetings.

The Committee shall meet at least once during each fiscal quarter and more frequently as the Committee deems desirable. The Committee shall meet periodically with management or other employees performing audit functions and responsibilities and with the independent auditor in separate and/or joint sessions, in each case as the Committee deems desirable.

The Committee shall provide minutes of Committee meetings to the Board and report regularly to the Board on its activities.

**V. Evaluation**

The Committee shall annually review and reassess the adequacy of this Charter, including the Committee's structure, processes, and membership requirements, and, if appropriate, propose changes to the Board.

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Last amended May 11, 2017.