CHARTER OF THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS
(as amended and restated on August 3, 2020)

I. PURPOSE

The purpose of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of NortonLifeLock Inc. (the “Company”) is to oversee the Company’s accounting and financial reporting processes and the audits of the Company’s financial statements, including oversight of the Company’s systems of internal controls and disclosure controls and procedures, compliance with legal and regulatory requirements, internal audit function and the appointment, retention and compensation of the Company’s independent auditors.

II. MEMBERSHIP

The Committee shall be composed of at least three members of the Board, with the exact number being determined by the Board. Each member of the Committee shall be “independent” as defined by the applicable rules and regulations of The Nasdaq Stock Market LLC, as amended from time to time (the “Exchange Rules”), except as otherwise permitted by the Exchange Rules. Each member of the Committee shall also meet the independence requirements for audit committee members specified by the rules and regulations of the Securities and Exchange Commission (“SEC”), as amended from time to time and the Securities Exchange Act of 1934, as amended (the “Exchange Act”).

Committee members shall be free from any relationship that, in the opinion of the Board, would interfere with the exercise of independent judgment as an audit committee member. No member shall have participated in the preparation of the financial statements of the Company or any current subsidiary at any time during the most recent three years. All members shall be appointed by and serve at the pleasure of the Board.

Each member of the Committee shall have the ability to read and understand fundamental financial statements (or become able to do so within a reasonable time after joining the Committee) and at least one member shall have prior experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which 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, as required by the Exchange Rules. At least one member of the Committee shall be an “audit committee financial expert” as defined by the applicable SEC rules.
III. MEETINGS AND MINUTES

The Committee shall meet at least four times annually, or more frequently as determined by the Committee. In accordance with the Bylaws of the Company, the Committee may take action by unanimous written consent. The Committee shall keep minutes of its proceedings, which minutes shall be retained with the minutes of the meetings of the Board.

IV. DUTIES AND RESPONSIBILITIES

The following shall be the principal responsibilities and duties of the Committee. These items are set forth as a guide, with the understanding that the Committee may supplement them as appropriate and may establish policies and procedures from time to time that it deems necessary or advisable in fulfilling its responsibilities.

Financial Reporting

1. Review and discuss with management the Company’s quarterly and annual financial statements, including any report or opinion by the independent auditors, prior to distribution to the public or filing with the SEC.

2. Review the Management’s Discussion and Analysis section of the Company’s Forms 10-Q and 10-K prior to filing with the SEC and discuss with management and the independent auditors.

3. In connection with the Committee’s review of the annual financial statements:
   - Discuss with the independent auditors and management the completeness and accuracy of the financial statements and the results of the independent auditors’ audit of the financial statements.
   - Discuss any items required to be communicated by the independent auditors with audit committees in accordance with the applicable requirements of the Public Company Accounting Oversight Board (the “PCAOB”) and the SEC. These discussions should include the independent auditors’ judgments about the quality and appropriateness of the Company’s accounting principles, the reasonableness of significant judgments, the determination and reporting of Critical Audit Matters (CAMs), the clarity of the disclosures in the Company’s financial statements and any significant difficulties encountered during the course of the audit, including any restrictions on the scope of work or access to required information.

4. Recommend to the Board whether the annual financial statements should be included in the annual report on Form 10-K based on (i) the Committee’s review and discussion with management of the annual financial statements, (ii) the Committee’s discussion with the independent auditors of the matters required to be discussed in accordance with the applicable requirements of the PCAOB and the SEC, and (iii) the Committee’s review and discussion with the independent auditors of the independent auditors’ independence and the written disclosures and letter from the independent auditors required by the applicable requirements of the PCAOB and the SEC regarding the independent auditors’ independence.
5. In connection with the Committee’s review of the quarterly financial statements:
   • Discuss with the independent auditors and management the results of the independent auditors’ quarterly review.
   • Discuss significant issues, events and transactions and any significant changes regarding accounting principles, practices, judgments or estimates with management and the independent auditors, including any significant disagreements among management and the independent auditors.

6. In connection with the Committee’s review of the quarterly and annual financial statements, discuss with management and the independent auditors the Company’s selection, application and disclosure of critical accounting policies, any significant changes in the Company’s accounting policies and any proposed changes in accounting or financial reporting that may have a significant impact on the Company.

7. Annually prepare a report to the Company’s stockholders for inclusion in the Company’s annual proxy statement as required by the rules and regulations of the SEC, as they may be amended from time to time.

Independent Auditors

8. Discuss any comments or recommendations of the independent auditors on financial reporting that may have a significant impact on the Company.

9. Discuss with independent auditors and management the adequacy and effectiveness of the Company’s accounting and financial reporting processes, including disclosure controls and procedures, systems of internal control over financial reporting and the adequacy of the system of reporting to the audit committee.

10. Consult with the independent auditors at least once per quarter out of the presence of management about internal controls, the completeness and accuracy of the Company’s financial statements and such other matters that the Committee or the independent auditors desire to discuss privately with the Committee.

11. Appoint and, if necessary, terminate any registered public accounting firm engaged to render an audit report or to perform other audit, review or attest services for the Company. The Committee shall have the sole authority to approve the hiring and firing of the Company’s independent auditors and the independent auditors shall report directly to the Committee.

12. Communicate with the Company’s independent auditors about the Company’s expectations regarding its relationship with the independent auditors, including the independent auditors’ ultimate accountability to the Committee, and the ultimate authority and responsibility of the Committee to select, evaluate and, where appropriate, replace the independent auditors.

13. Review and approve processes and procedures to ensure the continuing independence of the Company’s independent auditors. These processes shall include obtaining and reviewing, on at least an annual basis, a letter from the independent auditors describing
all relationships between the independent auditors and the Company required to be
disclosed by the applicable requirements of the PCAOB, reviewing the nature and scope
of such relationships, discussing the relationships with the independent auditors and
discontinuing any relationships that the Committee believes could compromise the
independence of the independent auditors. These processes shall also include
consideration of whether fees billed for information technology services and other non-
audit services are compatible with maintaining the independence of the independent
auditors.

14. Review and discuss with the independent auditors the independent auditors’ audit plan,
including the scope of audit activities, staffing of the audit and any other matters the
independent auditors are required discuss with audit committees in accordance with the
applicable requirements of the PCAOB and the SEC.

15. Pre-approve all audit and permissible non-audit services to be provided to the Company
by the independent auditors (or subsequently approving non-audit services in those
circumstances where a subsequent approval is permissible) in accordance with applicable
laws and approve the fees and other significant compensation to be paid to the
independent auditors.

Internal Controls, Risk Management, Legal Compliance and Ethics

16. Review on an annual basis the internal audit function of the Company, including the
independence and authority of its reporting obligations and the coordination of the
Company’s internal audit consultants with the Company’s independent auditors.

17. If any significant deficiencies or material weaknesses are noted, review and discuss
reports prepared by management and the independent auditors assessing the adequacy
and effectiveness of the Company’s disclosure controls and procedures and internal
control over financial reporting prior to the inclusion of such reports in the Company’s
periodic reports.

18. Review and discuss the Company’s practices with respect to risk assessment and risk
management and meet with management and members of internal audit to discuss the
Company’s significant risk exposures and the steps management has taken to monitor,
control and mitigate such exposures.

19. Review the Company’s ethics compliance program, including policies and procedures for
monitoring compliance, and the implementation and effectiveness of the Company’s
ethics and compliance program.

20. Review any allegation of fraud involving management or any employee of the Company
with a significant role in the Company’s internal controls over financial reporting that is
disclosed to the Committee.

21. Develop and maintain processes for the receipt, retention, and treatment of complaints
received by the Company regarding accounting, internal accounting controls, or auditing
matters, including provisions to allow for concerns regarding questionable accounting or
audit matters to be submitted by the Company’s employees on a confidential, anonymous basis.

22. Periodically review legal and regulatory requirements that may have a significant impact on the Company’s business, financial statements or results of operations.

23. Review and reassess the adequacy of the Committee’s charter on an annual basis, submit the charter to the Board for review and, make a copy of the charter publicly available as required by the rules and regulations of the SEC and evaluate the Committee’s composition and performance on an annual basis.

24. Perform any other activities required by applicable law, rules or regulations, including the rules of the SEC and the Exchange Rules, and perform other activities that are consistent with this Charter, the Company’s corporate governance documents and governance laws, as the Committee or the Board deem necessary or appropriate.

V. Authority and Resources

The Committee shall have unrestricted access to Company personnel and documents, authority to direct and supervise an investigation into any matters within the scope of its duties, and authority and funding to retain such outside counsel, experts and other advisors as it determines to be necessary to carry out its responsibilities. The independent auditors will report directly to the Committee. The Committee shall have authority to retain, at the Company’s expense, legal counsel, accounting advisor or other advisors or consultants as it deems necessary or appropriate in the performance of its duties.

Committee shall have authority to require that any of the Company’s personnel, legal counsel, independent auditors, or any other consultant or advisor to the Company attend any meeting of the Committee. The Committee shall have the authority to approve fees of such advisors, and the Company shall provide for appropriate funding for payment to any such advisors.

The Chief Financial Officer and other employees of the Company shall communicate with the Chairman of the Committee between meetings as may be requested by the Chairman. In addition, the Chief Financial Officer shall promptly apprise the Chairman of the Committee of any material financial or accounting matters related to the responsibilities of the Committee as may develop from time to time.